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THIRTY-FOURTH ANNUAL REPORT
OF
THE BOARD
OF
GAS AND ELECTRIC LIGHT
COMMISSIONERS
OF
The Commonwealth of Massachusetts

FOR THE CALENDAR YEAR 1918, INCLUDING TABLES FROM THE
ANNUAL RETURNS FOR THE YEAR ENDING
JUNE 30, 1918



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SUPERVISOR OF ADMINISTRATION.

COMMISSIONERS.

ALONZO R. WEED, *Chairman*.
MORRIS SCHAFF.
SOLOMON LEWENBERG.

ROBERT G. TOBEY, *Clerk*,
Office, 15 Ashburton Place, Boston.

Gas and Gas Meter Inspection.

CHARLES D. JENKINS, *Chief Inspector*,
32 Hawley Street, Boston.

Electric Meter Inspection.

FRANK A. LAWS,
Massachusetts Institute of Technology.

Abatement of Smoke.

WARREN A. EDSON, *Chief Inspector*,
15 Ashburton Place, Boston.



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The Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its thirty-fourth annual report.

The Board records with sorrow the death on Oct. 12, 1918, of its second assistant inspector of gas, Sergeant John Alvord Rose of the Chemical Warfare Service of the American Expeditionary Force, who lost his life when the steamer "Leinster" was torpedoed by the enemy in the Irish Channel.

Sergeant Rose was appointed assistant inspector of gas on April 21, 1915, and promptly won the confidence of his immediate superior and of the Board. Upon his enlistment on Oct. 6, 1917, he was given leave of absence for the duration of his service in the army. The Board deeply regrets his untimely fate.

Returns for the year ending June 30, 1918, have been made to the Board by fifty-nine incorporated gas companies, fifty-seven incorporated electric companies, including two hydro-electric companies, and from persons, associations or manufacturing corporations to the number of eleven engaged in making or selling gas or electricity, including two associations and one manufacturing corporation doing an hydro-electric business. Of the gas companies making returns, twenty-one supplied both gas and electricity. Of the persons, associations or manufacturing corporations mentioned above, four were engaged in manufacturing gas only, and seven in supplying electricity only. Of those making returns, one gas company and two individuals ceased doing business during the year.

Returns for the year ending June 30, 1918, have been received from forty-eight privately owned water companies and one educational institution incidentally engaged in the distribution and sale of water.

Returns for the same period have been made to the Board by four cities and thirty-five towns owning municipal lighting plants. Of the municipal plants in question, four supply both gas and electricity and the others electricity only.

James F. Bossidy, who for a few years has operated a small electric plant in West Stockbridge, has sold his business to the Stockbridge Lighting Company, which began operating it on May 1, 1918.

On Feb. 15, 1917, the electric plant at North Dana, owned by A. W. Mason, was burned and has never been rebuilt. During 1918 the town of Dana took the necessary steps to acquire a municipal lighting plant, which will soon be in operation.

The electric plant at Pepperell, which has been operated since September, 1915, in the name of Daniel C. Parsons, was taken over on Dec. 31, 1917, by the Pepperell Electric Light and Power Company. This company was chartered on Nov. 20, 1917, under the provisions of chapter 742 of the Acts of 1914, and began operating the electric plant on Jan. 1, 1918. It has not yet issued any stock.

The Vineyard Haven Gas and Electric Light Company, supplying acetylene gas, ceased operating on Nov. 23, 1917.

RECOMMENDATIONS FOR LEGISLATION.

1. MANAGERS OF MUNICIPAL LIGHTING.

Two years ago the Board recommended that the managers of municipal lighting plants should be brought under the civil service law. This recommendation was renewed last year. Both years the proposal met with an unfavorable reception. The Board made this recommendation because impressed with the difficulty encountered by some cities and towns in attracting to and keeping in these important positions men of experience and capacity, and with the belief that this was due in large measure to the haphazard methods employed

in their selection and to their insecure tenure of office. Events of the past year have amply justified these conclusions, and the Board earnestly renews its recommendation, which is embodied in the bill printed as House Document No. 351.

2. DISPOSITION OF BONDS.

The unsettled and extraordinary financial conditions of the past two years have led the companies under the Board's supervision to resort to the issue of bonds rather than stock to a far greater degree than ever before. It is not unlikely that such issues will be even more frequent in the immediate future. The statutory restrictions relative to such bonds are such as to make them high grade securities which should command the best rates and a wide market. The interest of the managers and stockholders of the companies, and of the public as well, is obviously to secure their issue upon the most favorable terms. But the novelty of this form of security and unfamiliarity with the agencies for placing them with investors have frequently made managers hesitate over resorting to them. Moreover, while savings banks may invest in bonds or notes of gas or electric companies payable within one year, they are not permitted to invest in their bonds of longer terms, although more amply secured than many of the railroad and street railway bonds in which investment is permitted. The Board therefore recommends that the bonds of gas, electric and water companies be disposed of by tender to the highest bidder, and that the discrimination against them in the savings bank law be removed. These recommendations are embodied in the bill printed as House Document No. 352.

3. DEPRECIATION.

The growth of a feeling of uncertainty and distrust with respect to all public service securities has been intensified by the discovery from time to time of instances of the gross inadequacy or entire lack of provision for depreciation. The Board has consistently refrained from laying down rules with respect to depreciation, believing that the requirements of dif-

ferent companies, even of the same class, vary widely; but it has as consistently insisted upon returns which shall exhibit what the companies have or have not had available for this purpose and what has become of it. Some instances have come to the Board's attention in which companies under its supervision, although ample provision for depreciation has been included in the rates charged, have chosen to divide rather than to husband this essential resource. Unless this tendency is checked such companies will soon become so weakened in their credit as to be no longer efficient public servants, until reorganized with substantial losses to their stockholders. The Board therefore recommends that it be given authority to lay down and enforce such general or specific requirements as to depreciation as it may from time to time, after proper proceedings, deem necessary, and has embodied this recommendation in the bill printed as House Document No. 353.

4. STREET LIGHTING CONTRACTS.

A year ago the Board called the attention of the Legislature to the advisability of requiring the Board's approval of contracts for street lighting for periods of more than one year. This recommendation did not receive favorable consideration, due in part to a feeling that this might prove an embarrassment rather than a help to the local authorities having this matter directly in charge. Experience is demonstrating, however, that such contracts for more than a year at a time are of little practical advantage either to the municipalities or to the companies supplying the service. Moreover, there has always been considerable doubt of the authority of departments of cities and towns to incur liability beyond the appropriations available therefor. And yet, if the city or town requires some new type of lamp or new arrangement of lamps on the streets, the expense may be so great as not to justify the company in making the change unless assured of their use for some definite period. In order to cure this doubt and to relieve the local authorities from the necessity of negotiating new contracts unless some changes in the street lighting requirements are contemplated, the Board recommends that cities and towns shall

not make contracts for street lighting for periods other than the current municipal year without the approval of the Board after due notice and a public hearing. This recommendation is embodied in the bill printed as House Document No. 354.

5. CHARTER EXTENSIONS.

In 1887 the Board was empowered to authorize a gas company "to engage in the business of generating and furnishing electricity in the territory, or any such part thereof as the board may designate, in which it is authorized to supply gas." Under this provision a number of gas companies were authorized to supply electricity also. In process of time, in some instances, the electric business of such companies has become more important than the gas business, and opportunities are opening to extend their lines into adjoining cities or towns not named in their charters. A question has arisen whether such extension can be made without special legislative authority. An act passed in 1910 (now section 61 of chapter 742 of the Acts of 1914) was intended to eliminate the necessity of special legislation by permitting the Board to authorize charter extensions in like cases, but it is claimed that the phrase "to carry on the business for which it was incorporated" makes the section inapplicable to the cases mentioned above. This doubt should be removed, and the Board recommends that this phrase be amended to read "to carry on its business," and has embodied its recommendation in the bill printed as House Document No. 355.

6. CONTRACTS FOR THE PURCHASE OF GAS AND ELECTRICITY.

The tendency to concentrate the production of gas and especially electricity into large, well-located generating plants has made many companies distributors merely and not producers of gas and electricity. The terms upon which such distributing companies purchase gas or electricity are becoming a matter of vital interest to the customers dependent upon them. Where the companies involved are independently owned, self-interest may well be relied upon to insure proper terms.

Where, however, the selling and purchasing companies have a common ownership, this element is wanting and serious injustice may result not only to the consumers but also to one or the other of the companies who are parties to such transactions. The Board therefore recommends that contracts for the purchase and sale of gas and electricity between companies having a common ownership require its approval, and has embodied this recommendation in the bill printed as House Document No. 356.

7. DEPLETION OF RESOURCES.

A distinctive characteristic of the Massachusetts system for the regulation of gas and electric companies is the absence of any express limitation of dividends but the presence of a clearly implied limitation of dividends. While this has resulted in widely varying dividend rates as between different companies, it has, as a rule, been effective in keeping at a minimum the capital burden borne by the consumers. Unfortunately, some companies have failed to observe the spirit of the law and are depleting their resources by the declaration of excessive dividends. In the absence of complaints of the prices charged by such companies the Board has no authority to prevent this abuse. Moreover, the proper remedy may lie not in lower prices but in protecting the company from the greed or short-sightedness of its own management. The Board believes that it should be clothed with sufficient authority to check this abuse in proper cases, and therefore recommends that, if it determines that a company is depleting or impairing its resources, it may prescribe such limitation of dividends and for such periods as the circumstances shall warrant. It has reached this conclusion with reluctance, recognizing the delicacy of any interference with a company's right to distribute profits fairly earned, and hoping that the existence of such authority may be of itself an effective corrective and that the occasions for its exercise may prove infrequent. This recommendation is embodied in the bill printed as House Document No. 357.

8. RETURNS OF MUNICIPAL LIGHTING PLANTS.

By chapter 78 of the General Acts of the year 1918 cities and towns owning municipal lighting plants were required to make their returns to the Board for their fiscal years rather than the year ending June 30. To enable the Board to include in its annual report abstracts from such returns, the act extended the time for filing the Board's annual report to the first Wednesday in March. This act was approved March 18, 1918. Apparently by an inadvertence this feature of the act was repealed by section 476 of chapter 257 of the Acts of the year 1918 (approved May 29, 1918). The Board recommends that this error be corrected by the re-enactment of this provision of said chapter 78 as set forth in the bill printed as House Document No. 358.

ORDERS AND DECISIONS.

Price.

BOSTON-EDISON STREET LIGHTING ARBITRATION.

This is an arbitration under the terms of a written agreement dated Nov. 16, 1914, between the city of Boston and the Edison Electric Illuminating Company of Boston for lighting the streets of Boston for a period of ten years from Dec. 7, 1914. A copy of the agreement is hereto annexed, and the provision governing this arbitration may be found in paragraph 3 of the "Street Lighting Terms and Conditions" therein referred to and printed therewith.

The parties to the agreement, upon its approval by the mayor and city council, jointly requested the Board, in writing, "to investigate and decide whether the prices named in Schedule E herein are, as a whole, fair, taking into account the length of the term, the discount, and all other matters pertinent to such question." Under the terms of the agreement the Board has no authority to interfere with the rates set forth in the contract unless it determines "that a fair price for the entire service supplied to the municipality is less than the total amounts to be paid according to Schedule E." In that event it may reduce "one or more of the rates charged according to Schedule E," and "such reduced rates shall be substituted from the begin-

ning of the agreement for the corresponding rates in Schedule E." Therefore the primary question to be decided is whether "a fair price for the entire service" is "less than the total amounts to be paid according to Schedule E." In the course of the Board's investigation the parties have been publicly and exhaustively heard.

This company has for many years furnished electric street lighting to the city of Boston. It now supplies electricity both for municipal and commercial use in all of Boston, except Charlestown, and also in thirty-seven of the surrounding cities and towns. Its central station is located in South Boston, and the electricity there produced is distributed in part direct to its customers and in part through a large number of substations scattered throughout its territory and connected with the central station by transmission lines. Direct current is supplied for commercial use in the city proper, and the constancy of the service is assured by tie lines between the substations within this area and storage batteries therein located. Outside of the city proper alternating current is supplied for commercial use, and to a considerable extent outside of Boston for street lighting.

The lamps, fixtures, poles, wires and other appliances and apparatus used in supplying to Boston the electric street lighting service covered by the agreement are furnished by the company at its own expense, save certain posts owned by the city formerly used for gas lights and now used for incandescent fixtures and lamps installed thereon by the company. At the time when the agreement was made this service consisted of the lamps enumerated below, operated on an all night, every night schedule, or a total of 3,828 hours yearly: —

- 4,515 series Magnetite 500 watt D. C. arc lamps.
- 28 multiple Magnetite 500 watt D. C. arc lamps.
- 24 series Thoran 500 D. C. arc lamps.
- 1,517 series 40 candle-power incandescent lamps.
- 781 series 60 candle-power incandescent lamps.
- 1 series 100 candle-power incandescent lamp.
- 1,393 multiple 40 candle-power incandescent lamps.
- 376 multiple 60 candle-power incandescent lamps.
- 10 multiple 100 candle-power incandescent lamps.
- 2 multiple 125 candle-power incandescent lamps.
- 3 multiple 400 candle-power incandescent lamps.

The agreement provides for extensions of the service, relocation of lamps and substitution of lamps of other types, but upon such terms as are manifestly designed not to increase thereby the relative cost to the company of supplying the service and to compensate the city for any reduction thereby in such cost. Moreover, it is also provided that the number of lamps of any type required by the city shall not at any time during the life of the agreement, save as streets may be discontinued, be less than 95 per cent. of the maximum number of such lamps in service at any time prior to the agreement.

The aggregate annual cost to the city of the lamps enumerated and operated as above set forth at the price and with the discount expressed in the agreement is the sum of \$479,718.70. Concretely, the question tried by the parties was whether or not this amount is a fair price for the entire service supplied by the lamps scheduled above. To test this question the company undertook to trace the electricity required to operate the lamps enumerated at their several locations upon the streets of the city from its origin in the generators at South Boston to its delivery at the lamps; to inventory at their cost to the company all lamps, fixtures, poles, wires, appliances, apparatus and other plant and property exclusively or partly devoted to, or involved directly or indirectly in, the performance of this service; to allocate to it the property exclusively devoted to Boston street lights and certain proportions of the remaining property inventoried based on the relative use made of such property for street lighting; to canvass the company's operating expenses for the year ending Nov. 30, 1914, with a view to segregating items exclusively concerned in street lighting, and apportioning all others related directly or indirectly thereto; and to justify the charge for the service on the basis of such exclusive or apportioned expenses of operation, a return on the investment for street lighting determined as above and a proper allowance for its depreciation. The city conceded the soundness of basing the price for the service upon its cost, but re-examined, item by item, all of the expenses and property exhibited by the company, and challenged many of them, either as to their inclusion at all, or the reasonableness of the company's expenses and property costs, or the theories of the apportionments of

expenses or property common to street lighting and the commercial use of electricity.

The comparative results which the company and city reached by this method may be summarized as follows:—

	Company.	City.
Operating expenses,	\$314,013	\$235,986
Taxes,	60,503	42,096
Depreciation,	42,000	34,622
Return,	197,994	96,571
	\$614,510	\$409,275

It will be noted that the company has computed a cost greatly in excess of the aggregate prices for the service expressed in the contract, and it is proper to say that the company claimed that the prices were made before any close analysis of costs was undertaken in its behalf. In fact, the prices expressed in the agreement are the same as those theretofore prevailing, save with respect to the Magnetite arc lamps and to the discount. Magnetite lamps were formerly rated at \$42 "fixed costs" and 1.75 cents "running costs" a lamp, as against \$36 and 1.6 cents, respectively, in the present agreement. The discount, by reason of the ten-year term of the agreement, also became 10 as against 5 per cent. under the prior contract of 1909. These two changes resulted in a decrease of over \$75,000 in the yearly cost of the entire service supplied by the lamps installed at the time when the new agreement was made.

Certain other features of these comparative results should also be noted in order that the differences between the parties may be better understood. In computing the return and the allowances for taxes and depreciation the company applied the ratio of its estimated investment for Boston street lights to the total investment to the amounts, respectively, of dividends and interest, and taxes and charges to replacement of the typical year, adding to the last item the balance of its replacement reserve. The city, on the other hand, computed the return at 5 per cent. of its estimate of the depreciated value of the property conceded to be devoted to Boston street lights; ap-

portioned taxes on the ratio of the Boston street light demand to the company's peak demand; and determined the allowance for depreciation by estimating the probable life of the several items of property devoted to Boston street lights and their expired life, and by applying to the depreciated value of the property the ratio of 1.84 per cent., which is the difference between the city's average annual rate of depreciation and the company's average annual charges to replacement.

But had both parties figured these elements of cost on the same basis there would still be a wide difference between them, due to the difference between \$3,275,832¹ and \$2,355,717,¹ their respective estimates of the actual or fair cost of the investment for the Boston street lights. This difference of \$920,115 is accounted for by the exclusion by the city of certain items as improper charges to Boston street lights, by applying lower unit costs to the estimates of investment, and by employing more favorable theories and ratios in apportioning property used in common with the rest of the company's business. It is of some significance, however, that the property exclusively devoted to the Boston street lights constituted substantially 60 per cent. of each party's estimate, and comprised the lamps and their supporting posts (other than line poles), the cables and wires in the lamp circuits, the lateral conduits serving the lamps alone, and the Brush arc machines and rectifiers delivering current to the lamp circuits. It is also of significance that the greatest differences in the estimated costs of the property involved arose with respect to the distributing system, and particularly to the underground installation.

Similar questions arose over the operating expenses. The energy required for the efficient operation of the lamps involved many technical niceties in calculating the losses in the intervening apparatus and lines, and in the computation of unit costs. The attempt to apportion to Boston street lights the expenses of the typical year of operating and maintaining lines, fixtures and lamps led to many serious differences, due in part to the difficulty of agreeing upon and segregating or apportioning in the company's costs the items applicable to Boston

¹ No deduction has been made for accrued depreciation.

street lights, and in part to a challenge of certain of the company's expenses. It is again of some significance that the costs incurred solely for Boston street lights constituted substantially 40 per cent. of each party's estimate of the operating expenses.

It is not the purpose of the Board to set forth in detail the almost innumerable issues raised in a record of over 10,000 pages and over 360 tables and exhibits. Certain property, as already noted, is used exclusively in the performance of the company's contract with the city, and cannot be used for any other purpose. Certain expenses are incurred solely for this service, such as trimming, patrolling, renewing and repairing the lamps and fixtures, and would not be incurred were the company to cease to perform it. A fair price for the entire service supplied the municipality must in any event take into account such exclusive costs both of investment and operation.

But, when it comes to the investment and expenses common to the company's entire system and business, any assignment to the city of a definite share in each item depends primarily on the assumed necessity of making such assignment. The mind then addresses itself to this specific task item by item, and becomes involved in the adoption of theories which, however plausible, have had little influence in the development of the company's property. The careful examination of every detail of the company's affairs during these long hearings made it clear that, had the company never lighted the streets of Boston, there is little, if any, of its plant other than that devoted exclusively to the service with which it could or would have dispensed. Even while the case was pending the growth of the commercial business changed substantially the ratio of the city's demand to the company's peak, — a ratio used repeatedly in determining and stating with "illusive exactness" items of investment and expense attributable to the city. Neither party sought to measure the "fair price of the entire service" by its cost if independently performed, and both parties recognized the community of interest alluded to in dealing with the generating and transmission expenses. A recognition of a similar community of interest in dealing with all investment and operating costs, which are so indistinguishably associated with the entire business, will permit the city to enjoy the advantage of this

association, but without discrimination either in its favor or in favor of any other customer or class of customers. In other words, the price should, in addition to the exclusive costs already mentioned, be sufficient to provide for the fair cost (including reasonable investment and overhead charges) of the electricity used in the performance of such service.

In view of the terms of the arbitration, and for reasons already stated, it seems to the Board unnecessary and inexpedient to consider and decide, one by one, the many issues tried by the parties. Were it to do so it would at best have reached merely a theoretical estimate of an assumed investment for Boston street lights on the day when the contract became effective, and a finding as to the actual and reasonable costs of and their allocation to the service for the preceding year; whereas the terms of the arbitration call for a determination of a "fair price for the entire service," to be performed under the contract and during its life. Neither has the Board deemed it appropriate to discuss in this finding the numerous questions of general policy raised at the hearings. Certain of them directly affected costs and expenses. Others did not find expression in figures, but rather in the assertion of equities favorable to the city. All of the facts, arguments and equities so painstakingly and exhaustively presented by the parties have been fully examined and considered in an endeavor to give them their due weight.

The evidence disclosed hidden among the legal expenses of the company large payments made for the maintenance of lobbies at the State House and city hall. Aside from the exclusion of such items, in finding a fair and reasonable cost of the service the Board, in view of its public character and of the paramount duty of seeing that the companies under its supervision in the conduct of their business and the uses and devotion of their resources practice and maintain high civic standards, feels bound to condemn such expenditures as wholly unwarranted and inconsistent with such standards.

Upon the whole record, "taking into account the length of the term, the discount and all other matters pertinent to such question," the Board determines that "a fair price for the entire service supplied to the municipality is less than the total

amounts to be paid according to Schedule E" of the contract, and is the sum of \$437,000, and it therefore reduces the so-called "running costs per lamp hour" in the following rates, charged according to Schedule E, and with respect to the following described lamps, and with the resulting prices for 3,828 hours a year after deducting a discount of 10 per cent., viz.:—

40 candle-power series		
Incandescent lamp from $2\frac{5}{100}$ to $1\frac{8}{100}$ cent,	. . .	\$15 92
60 candle-power series		
Incandescent lamp from $\frac{3}{10}$ to $\frac{2}{10}$ cent,		17 69
80 candle-power series		
Incandescent lamp from $\frac{4}{10}$ to $\frac{3}{10}$ cent,		22 94
100 candle-power series		
Incandescent lamp from $\frac{5}{10}$ to $\frac{4}{10}$ cent,		29 98
800 candle-power series		
Magnetite 500 watt D. C. lamp from $1\frac{6}{10}$ to $1\frac{3}{10}$ cents,		79 60
(Feb. 26, 1918.)		

J. A. Sullivan, for city of Boston.

F. M. Ives, for the company.

STREET LIGHTING CONTRACT BETWEEN THE CITY OF BOSTON AND THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON, DATED DEC. 7, 1914.

AGREEMENT FOR ELECTRIC STREET LIGHTING SERVICE.

The City of Boston, through its duly authorized representative,

Hereby Applies to The Edison Electric Illuminating Company of Boston for all its Electric Street Lighting Service for a period of ten years, the service to be rendered by said Company pursuant hereto and subject to the Street Lighting Terms and Conditions, printed herewith, all things to be furnished or done to the reasonable satisfaction of the Commissioner of Public Works.

Location of Lamps.

As now installed in the City of Boston, or as hereafter ordered in by the proper authority.

Description of District supplied.

All parts of the City of Boston except Charlestown, and including Charlestown, if and when said Company shall, during the continuance of this Agreement, purchase the electric distributing system located therein,

at which time the public lamps then installed in said Charlestown shall be added to the number of lamps then installed under this Agreement and shall come under the operation of this Agreement.

Description of Service.

40 candle-power incandescent lamp.
60 candle-power incandescent lamp.
80 candle-power incandescent lamp.
100 candle-power incandescent lamp.
200 candle-power incandescent lamp.
320 candle-power incandescent lamp.
400 candle-power incandescent lamp.
425 watt A. C. arc lamp.
800 candle-power Magnetite 500 watt D. C. arc lamp.
1,600 candle-power Thoran 500 watt D. C. arc lamp.

Candle power of incandescent lamps is measured in terms of mean horizontal values, and that of arc lamps in terms of mean lower hemispherical values.

And said Municipality Agrees to be bound by the Street Lighting Terms and Conditions of the Company, printed herewith, and to pay the prices called for in the Company's Schedule E, printed herewith, or the prices substituted therefor by the Board of Gas and Electric Light Commissioners or said prices as they may be hereafter changed by agreement or arbitration as hereinafter provided, during the term of this Agreement.

Unless either party has at least sixty days before the end of the ten-year period provided herein notified the other in writing of its election to terminate this Agreement at the end of the tenth year this Agreement shall continue in full force and effect until sixty days after written notice of election to terminate has been given by either party.

This Agreement shall take effect upon the date of its approval by the Mayor and City Council, as provided by law, is subject to appropriations for street lighting, and is in substitution for and in termination of all existing agreements for street lighting between the parties.

CITY OF BOSTON,

By LOUIS K. ROURKE,
Commissioner of Public Works.

Nov. 23, 1914.

The foregoing application is hereby accepted upon the terms and for the period above specified.

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON,

By CHARLES L. EDGAR,
President.

Nov. 16, 1914.

After a public hearing held by the City Council on Dec. 1, 1914, of which hearing seven days' notice was given in the City Record, it was voted by the City Council on Dec. 7, 1914, to approve the foregoing contract.

Attest:

JAMES DONOVAN,
City Clerk.

Contract and vote approved, Dec. 7, 1914.

JAMES M. CURLEY,
Mayor.

Form of contract and bond approved.

JOHN A. SULLIVAN,
Corporation Counsel.

STREET LIGHTING RATES.

Schedule E.

Electricity for street lighting use will be sold to Municipalities under the Street Lighting Terms and Conditions printed herewith, in accordance with the following table:—

DESCRIPTION OF LAMP.	Fixed Costs per Lamp per Year.	Running Costs per Lamp Hour (Cents).
40 candle-power incandescent lamp,	\$10 80	2 $\frac{5}{100}$
60 candle-power incandescent lamp,	12 00	$\frac{3}{10}$
80 candle-power incandescent lamp,	14 00	$\frac{4}{10}$
100 candle-power incandescent lamp,	18 00	$\frac{5}{10}$
200 candle-power incandescent lamp,	25 00	1
320 candle-power incandescent lamp,	36 00	1 $\frac{5}{10}$
400 candle-power incandescent lamp,	42 00	1 $\frac{6}{10}$
425 watt A. C. arc lamp,	36 00	1 $\frac{5}{10}$
800 candle-power Magnetite 500 watt D. C. arc lamp, . .	36 00	1 $\frac{6}{10}$
1,600 candle-power Thoran 500 watt D. C. arc lamp, . .	42 00	3 $\frac{3}{10}$

All readings of candle power and watts to be average and not individual.

First Deduction. — A rate of 1 cent per hour for lamps of 100 candle power or less and 5 cents per hour for all other lamps will be allowed for all outages in any month, provided written notice of same is received by the Company on or before the 5th of the succeeding month.

Second Deduction. — When agreements are made for periods longer than one year, a discount of one per cent. per year will be allowed for each year up to ten.

STREET LIGHTING TERMS AND CONDITIONS.

The foregoing Agreement is subject to the following Terms and Conditions: —

1. The lamps, poles, wires, fixtures and other apparatus, appliances and materials necessary for the performance of this Agreement, except posts for incandescent lamps supplied from underground circuits, shall be furnished by the Company and kept in good order and condition by it. The lamps shall give a clear and steady light. The Company shall furnish electrodes (carbons) for and trim all arc lamps, and will renew incandescent lamps whenever they become dim, broken or burned out.

2. Payments hereunder shall be made monthly on the regular pay day of the Municipality.

3. The parties to this Agreement shall forthwith, upon its approval, jointly request the Board of Gas and Electric Light Commissioners, in writing, to investigate and decide whether the prices named in Schedule E herein are, as a whole, fair, taking into account the length of the term, the discount, and all other matters pertinent to such question. If, as a result of the investigation, the Board shall determine that a fair price for the entire service supplied to the Municipality is less than the total amounts to be paid according to Schedule E, one or more of the rates charged according to Schedule E may be reduced by the Board in such manner that the reduced rate or rates shall not be unfair and that the total payments by the Municipality shall not be less than the fair price for the entire service as determined by the Board. If rates are reduced in the manner herein provided, such reduced rates shall be substituted from the beginning of the Agreement for the corresponding rates named in Schedule E.

At the end of five years from the date when this Agreement becomes effective both parties shall forthwith jointly request the Board to investigate the fairness of the prices named in Schedule E as they may have been fixed by the first investigation of said Board, or as they may have been reduced under the provisions of Article 4 of this Agreement, and determine whether or not they are as a whole still fair taking into account the matters mentioned in the preceding paragraph, and all other matters pertinent to such question. If the Board shall determine as a result of this second investigation that the total payments to the Company according to the prices named in Schedule E as they may have been fixed by the Board as the result of its first investigation, or as they may have been reduced as aforesaid should be increased or decreased, it shall fix the prices in accordance with such determination, and they shall be applicable from the beginning of the sixth year of the Agreement. The prices fixed by the Board in the first or second investigation shall be subject to reduction as hereinafter provided in Article 4 of this Agreement.

4. The Company will give the Municipality the benefit of any lower prices for service such as that herein provided for, or of any better quality

or efficiency of service, which may at any time during the continuance of this Agreement be enjoyed by any Municipality served by it, such relative prices, quality and efficiency to be determined by taking into consideration all the circumstances and conditions in both cases. Upon written demand by the Municipality at any time or times during the term of this Agreement the Company shall thereafter give to the Municipality the benefit of three-fourths of any general reduction in the present cost to the Company, including depreciation and interest on investment, of supplying the service called for by this Agreement, but only so long as and to the extent that such decreased cost shall continue. If at any time during the continuance of this Agreement the Company and the Municipality shall disagree upon any matter embraced in this paragraph, it shall be referred to the arbitration of three disinterested persons, selected one by the Municipality, one by the Company, and the third by the other two; every decision of a majority of the arbitrators shall be binding upon the parties unless a court of the Commonwealth of Massachusetts of competent jurisdiction shall determine that it amounts to a taking of the property of the Company without due process of law. Each party shall pay for the services of its own arbitrator and shall divide equally the expense and compensation of the third.

The Company, upon demand of the Commissioner of Public Works, shall once in each year of the term of the Agreement furnish a statement of the cost to the Company, including depreciation and interest on investment, of supplying the service called for in this Agreement, the statement to be in such form and in such detail as the Commissioner of Public Works shall require.

5. The Company shall indemnify and save harmless the Municipality against any and all claims for damages, loss, cost and expense on account of injury to persons or property arising in any way out of the erection, construction, maintenance or use of any of the lamps, poles, wires, fixtures and other apparatus and appliances furnished by the Company, hereunder, except where such injury is the result, in whole or in part, of the fault or neglect of the Municipality, its officers, servants or agents, while acting as agents of the Municipality; and against any and all claims for damages by reason of any alleged infringement of patent rights in the use of lamps, poles, wires, fixtures, machinery and other apparatus, appliances and material supplied by the Company hereunder; and will, at its own expense, assume the defense of all actions at law or in equity which may be brought against the Municipality upon any claims as aforesaid; and also against all decrees, judgments and orders of any court based thereon.

6. The Municipality may at all times, with or without the Company's knowledge, employ a competent person to examine and test the electrical currents and apparatus employed in furnishing the lighting service herein provided for, to ascertain whether or not the Company is complying with the terms of this Agreement, and for such purpose the Company agrees

that such person may have access at all reasonable times to said lamps, poles, wires, fixtures and other apparatus of the Company used in carrying out this Agreement.

The Municipality will indemnify and save harmless the Company against any and all claims for damages, loss, cost and expense on account of injury to persons or property arising in any way out of the employment, act or neglect of any such person, except such as may arise, in whole or in part, from the fault or neglect of the Company, its agents or servants, while acting as agents of the Company.

In case two tests of any circuit or lamp shall be made, separated by an interval of not less than one hour, during any one night, and both of said tests shall prove that the Company is not furnishing the electrical energy or light required by this Agreement, then such circuit or such lamp shall be deemed to be outages as provided herein and the Company shall pay the cost of both of said tests.

7. Such additional lamps shall be installed, without charge to the Municipality, as may be designated by the Municipality at any time before notice is given to terminate this Agreement, provided the Company shall not be required to extend its lines more than four hundred feet overhead, or in localities served by underground construction more than one hundred feet underground, to reach any lamp; but the Municipality may require extension of lines for additional lamps at any time during the term of this Agreement, by paying the cost of so much of the extension as exceeds that herein required to be made by the Company, such payments to apply as credits on future bills for lighting on such additional lines. Whenever requested by the Municipality, the Company will change the location of any lamps at the expense of the Municipality, not exceeding, however, five dollars for each arc lamp and three dollars for each incandescent lamp so moved, unless an extension of lines or new lamp-posts are required.

8. The discontinuance of any street or highway shall have the effect of discontinuing whatever lamps may have been located on such street or way. The Municipality may at any time discontinue a lamp or lamps for reasonable cause, but the number of lamps of any type in service at any time shall not, except as hereinbefore provided, be less than ninety-five per cent of the maximum number of such lamps in service under this Agreement at any time prior thereto. In case of such discontinuance the installation of any lamps at other locations shall be charged for the same as changes of locations under Article 7 hereof until the original number installed shall again have been reached.

Lamps of any type may be substituted and re-substituted for lamps of any other type if the Municipality pays the total net expense to the Company of making the changes (credit being allowed the Municipality for the then market value of the property which is displaced), and if the candle power of the substituted lamps (comparative candle power being measured in terms of mean lower hemispherical values of the lamps as

they are equipped for actual use) is not substantially less than that of those displaced. The fixed costs price of such substituted lamp shall be the same as that of the lamp displaced and the running costs price shall be determined by agreement between the Commissioner of Public Works and the Company, — both fixed and running costs prices being subject to subsequent reductions, as provided in Article 4. If the parties cannot agree on the amounts to be paid by the Municipality to the Company for making the changes and for the running costs price of the new lamp or for either item, arbitrators shall be chosen as provided in Article 4 with power to fix these amounts.

When, however, standard incandescent lamps of candle power (measured as provided above) equal to the Magnetite lamps named in Schedule E have been so improved that they can without increase in watts be operated on the same kind of circuits as said Magnetite lamps, the Company will, if the maintenance cost to it is not increased, upon demand of the Municipality and without charge for making the change substitute such an incandescent lamp for any Magnetite lamp at the price provided herein or established by the Board of Gas and Electric Light Commissioners under the provisions of Article 3 for Magnetite lamps; or if under the provisions of Article 4 the Municipality is entitled to a reduction in price because of the decreased cost to the Company caused by the use of such incandescent lamps, then at such reduced price.

9. The Company shall give preference in employment, first, to citizens of Massachusetts, second, to other citizens of the United States; and shall allow all employees on said work to lodge, board and trade where they choose and shall not obstruct any other person in doing work for the Municipality; and shall conform to all the labor laws of the Commonwealth; and no laborer, workman or mechanic working within this Commonwealth in the employ of the Company, subcontractor or other person doing or contracting to do the whole or a part of the work provided by this Agreement shall be requested or required to work more than eight hours in any one calendar day. This Agreement is made subject to all the laws of the Commonwealth, and if any clause thereof does not conform to such law such clause shall be void and such law operative in lieu thereof.

10. Should the Municipality at any time find that the Company is not complying fully with the terms and requirements of this Agreement, the Municipality shall immediately notify the Company of such fact, and the Company shall at once remedy the fault, but failure to give such notice shall not impair any obligation of the Company. But the Company shall not be responsible for any failure to supply electricity if such failure is without default or neglect on its part.

11. If the Municipality shall at any time during the continuance of this Agreement be required to purchase the whole or any part of the plant of the Company located within the limits of said Municipality, under the provisions of law then in force, the Municipality shall not be

holden for the unexpired term of this Agreement, nor shall this Agreement or the unexpired term thereof be in any way considered as an element of value in such purchase; *provided, however*, that in case of such purchase the Municipality shall not be entitled to the full discount provided for in this Agreement, unless it shall have been in operation for the full period thereof. If the Agreement shall not have been in operation for the full period thereof, because of such purchase, the accounts between the Municipality and the Company shall be adjusted so as to make the total net payments by the Municipality to the Company what they would have been if the Agreement had been made for the period during which it was actually in operation.

BOND.

The Undersigned Surety Company Hereby Binds itself, its successors and assigns, to pay to the City of Boston the sum of One Hundred Thousand Dollars (\$100,000).

This Obligation Is upon the Condition that if the party to the contract hereto annexed, other than the City, shall well and truly keep and perform all the agreements, terms and conditions of said contract on his part to be kept and performed, and shall also pay for all labor performed or furnished and for all material used in the carrying out of said contract, then this obligation shall become and be null and void; otherwise it shall be and remain in full force and virtue.

Signed, sealed and delivered this sixteenth day of November, 1914.

AMERICAN SURETY COMPANY OF NEW YORK,

By ELIPHALET F. PHILBRICK,
Resident Vice President.

(Seal)

Attest:

FRED L. ROBERTS,
Resident Assistant Secretary.

Corporation is of the State of New York.

President is F. W. Lafrentz.

Treasurer is Wm. A. Brandt.

Place of business in Boston is 89 State Street.

PETITION OF THE HAVERHILL GAS LIGHT COMPANY.

This is a petition by the Haverhill Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board whereby on Jan. 29, 1913, it ordered that on and after the first

day of February, 1913, the net price charged for gas sold and delivered by said company should not exceed 80 cents a thousand cubic feet.

After notice by publication and by personal service upon the mayor of Haverhill the Board gave public hearings in Haverhill to the petitioner, the city and all other persons interested.

The declared object of the petition is that the Board may authorize such increase beyond the 80-cent rate "as may be just and equitable while the abnormal costs due to war conditions exist." It is impossible to predict how long these exceptional conditions may continue. It is hoped that they will not outlast the war. While they continue some relief should be granted, and as soon as the present exigency is ended the price heretofore prevailing be restored. In determining what relief shall be granted, both consumers and stockholders must realize that, in a period of great stress and in meeting conditions for which neither are responsible, it is not expedient or wise to contend for the utmost measure of rights each may honestly believe to be theirs. As already stated by the Board in a similar proceeding, "there must be sacrifice and self-denial on both sides." The company's low capitalization and fortunate financial position, which gave rise to the long controversy, known as the "Haverhill Gas Case," over the amount of the permissible return, makes it possible for it to meet this emergency upon terms more favorable to its customers than might otherwise be possible.

While the management of the company has been skillful, yet in the opinion of the Board the charge for it has been excessive, and the price hereinafter named will give a proper measure of relief. Should experience demonstrate that a change in this price be necessary to do justice either to the consumers or the company, a modification of this order will be made.

In view of the foregoing considerations, the following order has been adopted by a majority of the Board: —

On the petition of the Haverhill Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board, whereby on Jan. 29, 1913, it ordered that on and after the first day of February, 1913, the net price charged for gas sold and delivered by said company should not exceed 80 cents a thousand cubic feet, and to fix and determine such increased price as may

be just and equitable while the present abnormal costs due to war conditions exist, after notice by publication and by personal service upon the mayor of Haverhill and a public hearing, it is —

Ordered, That the former order of the Board on Jan. 29, 1913, fixing the net price of gas sold and delivered by said company on and after the first day of February, 1913, at not exceeding 80 cents a thousand cubic feet, is hereby revised, and said company is hereby authorized to charge for gas sold and delivered in Haverhill on and after April 1, 1918, not exceeding 90 cents net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing. (April 10, 1918.)

Dissenting Opinion of Commissioner Lewenberg.

In my opinion the 10-cent raise is too large, and will afford the company an opportunity to pay excessive dividends, and I therefore dissent from the opinion of the majority of the Board. It was clearly stated at the hearings that the company desired an increase of 15 cents per thousand feet in order to enable it to continue to pay a 9 per cent. dividend. In view of the history of this company I am unwilling that it should receive such a reward.

There is no question that the costs of materials entering into the making of gas are increased, but in determining the equities between the consumer and the company in this case the history of the company should not be ignored. For a number of years it was one of the dark spots in the regulation of public service corporations. For over ten years it absolutely refused to obey the order of this Board when a reduction was ordered from \$1 to 80 cents, and a considerable portion of the surplus of the company fairly can be attributed to the large amount of money which was exacted by it from consumers from 1900 to 1911 in violation of the order of the Board. In 1912 the Board again on petition ordered the price reduced from \$1 to 80 cents, and again the company refused to accept the order. The company expended over \$100,000 in litigation to defeat it, which money was charged into the operating expenses of the company, thereby becoming an additional burden to the consumer. In 1914 the litigation was ended, and the company accepted the order of the Board.

During all this time the capital stock of the company was

\$75,000, and from 1909 to 1914, inclusive, was owned by the Stone & Webster Company and two or three banking interests in Boston connected with the Old Colony Trust Company. In 1914, after the litigation was disposed of, the company applied for an issue of stock, \$510,000 par, and the Board approved of the issue at par, \$50 per share. When the company applied for this stock issue of \$510,000 it did not inform the Board that it intended to declare a dividend of \$105,000 within eleven days thereafter. After the Board approved the issue of new stock at par, \$510,000, it was all taken by the Stone & Webster Company and the other banking firms referred to, and thereafter, in 1915, after payment of the grossly excessive dividends hereinafter commented on, the Stone & Webster Company sold a large part of the stock to the public at \$97.50 a share, 195 per cent. of its par value. The Haverhill Gas Light Company now wants a sufficient amount of money to enable it to continue paying to its stockholders 9 per cent. on its par value.

Within eleven days after the Board approved the increase of \$510,000 stock at par, and while the ownership of the company was in Stone & Webster Company and the banking firms above referred to, the company declared a dividend of \$105,000, which was equivalent to a dividend of 140 per cent. on the stock as it existed eleven days before. At the hearing it appeared that during the litigation and for the period of four years, 1910, 1911, 1912 and 1913, the company had declared no dividends; but the dividend declared in 1914 was the equivalent of a dividend of 28 per cent. per year for 1910, 1911, 1912, 1913 and 1914. In 1915 the company declared a dividend of \$92,033, or $15\frac{3}{4}$ per cent., on the increased capitalization, and in order to do so decreased the company's surplus account over \$59,000, and this notwithstanding, as appeared at the hearings, that in 1915 the price of oil was almost 60 per cent. more than the year before, and almost as much as it was in 1916. In each of the years 1916 and 1917 the company declared a dividend of 9 per cent.

The dividend for the current year should be reduced from 9 to 6 per cent. The stockholders would then be receiving a fair return for the money actually received by the company from the stockholders. There is no obligation on the part of the consumer to pay a return on the speculators' profits.

It appears that for a number of years the company has been paying to the Stone & Webster Company as a so-called management charge, as stated by it to be, "something under \$10,000 a year," and notwithstanding that during this time the company had a local manager who received \$3,700 a year. The amount paid to Stone & Webster is grossly excessive, and an economy to the extent of at least \$5,000 should be practiced here.

In the data presented by the company to the Board it estimated its earnings for the current year 1918, based on the present 80-cent rate and an estimated sale of 377,000,000 cubic feet of gas, as follows:—

Gross earnings,	\$320,000
Operating expense,	<u>265,883</u>
Balance,	\$54,117
Taxes,	<u>31,375</u>
Net earnings,	\$22,742

Taking the Stone & Webster figures, which surely cannot be considered as unfair to the company, of net earnings of \$22,742, and adding thereto \$5,000, a reduction of the amount paid to Stone & Webster above referred to, and adding 5 cents per thousand cubic feet to the consumer, which amount I favor and which will yield \$18,885, gives a total of \$46,627. This will allow 6 per cent. on the stock as a dividend for 1918, \$35,100, and will leave a balance of \$11,527. Or, to put the matter in another way, a reduction of the dividend from 9 to 6 per cent. would save to the company \$17,550, a reduction of the Stone & Webster management charge of \$5,000, and a 5-cent increase on the estimated output of 377,000,000 feet would yield \$18,885, or a total of \$41,435, which is equivalent to about 11 cents per thousand cubic feet, an ample amount for all the increased needs of the company. In view of all the facts recited above this is generous treatment of this company, and to do more would be to put an undue burden on the consumer in favor of a company that has not exhibited much regard for the interest of the consumer in the financial methods pursued, or for the cause of regulation of public monopoly.

. *Essex S. Abbott*, for city of Haverhill.

F. H. Magison, for Central Labor Union.

PETITION OF THE ATTLEBORO GAS LIGHT COMPANY CORPORATION.

This is a petition by the Attleboro Gas Light Company Corporation, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayor of Attleboro, the Board gave a public hearing in Attleboro to the petitioner, the city and all other persons interested.

The company is charging for its gas \$1 net a thousand cubic feet. This price was fixed by the Board upon the complaint of the selectmen under the statute, and its recommendation was accepted by the company and put into effect March 1, 1913. It was then making all of the gas which it supplies. Meantime, however, the company's works have been connected with those of the Taunton company by a high-pressure main, and about 20 per cent. of the supply is obtained from Taunton. By reason chiefly of the increased prices of coal and labor, the net cost in the holder of the gas which the company is making is over 25 cents more than during the year ending June 30, 1917, with no immediate prospect of relief while the war and its attendant abnormal conditions last. By this petition the company seeks to increase its price to \$1.15 net to meet the increased cost.

It was evident at the hearing that both the mayor and the other citizens who addressed the Board recognized the necessity for some relief to enable the company to meet a situation for which it was not responsible and over which it has no control. The only question was as to the extent and duration of such relief.

As to the latter matter the Board has repeatedly expressed the opinion that it is not in the public interest at such a time to attempt to reach any final conclusions upon rate questions. The consumers of gas have a fair right to ask that the present price of gas shall be resumed as soon as this extraordinary emergency is over, and thereafter maintained unless and until it shall then appear to be no longer fair and reasonable.

The Board is of the opinion that, under all the circumstances, the increase requested by the petitioner is not unreasonable. If experience demonstrates that it is not just to the consumers of the company, this conclusion should be reconsidered.

The following is therefore adopted by a majority of the Board (Commissioner Lewenberg dissenting as to the amount of the increase): —

On the petition of the Attleboro Gas Light Company Corporation, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on Feb. 7, 1913, the maximum net price of gas sold and delivered by said company on and after March 1, 1913, was fixed at not exceeding \$1 a thousand cubic feet, and for authority to increase said price to \$1.15 a thousand cubic feet, after notice by publication and by personal service upon the mayor of Attleboro and a public hearing, it is —

Ordered, That the former action of the Board on Feb. 7, 1913, fixing the net price of gas sold and delivered by said company on and after March 1, 1913, at not exceeding \$1 a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered after April 1, 1918, not exceeding \$1.15 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing. (April 12, 1918.)

PETITION OF THE EAST BOSTON GAS COMPANY.

This is a petition by the East Boston Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company, and to fix its net price for gas at 95 cents a thousand cubic feet.

After notice by publication and by personal service upon the mayors of Boston and Chelsea the Board gave public hearings to the petitioner, the cities and all other persons interested.

The company is charging 80 cents net for the gas which it supplies. Prior to 1910 the company had been charging \$1. Complaints under the statute were filed, but while pending, the Chelsea and East Boston companies consolidated and reduced the price to 90 cents on Jan. 1, 1910, and the complaints were not pressed. On May 1, 1911, the company made a further reduction to 85 cents. On July 17, 1914, upon complaint under the statute by more than twenty customers, the

Board found that the price of gas might reasonably be reduced from 85 to 80 cents, and its recommendation was accepted by the company and put into effect Aug. 1, 1914. The purpose of this petition is for authority to increase the price above that fixed by the Board in 1914, and that fixed by the company in accordance with the understanding reached with the Board at the time of the consolidation in 1910. The object of the proposed increase is to meet the increased cost of production due to abnormal war conditions.

During a period of such exceptional and unprecedented costs it has seemed expedient and just to grant such temporary relief as the circumstances of the particular cases under consideration may warrant. No serious objection to this general policy has been encountered, and the only questions debated have been the extent and duration of the relief needed, and the consideration to be given to the difficult question of the return to be allowed. The Board has felt, however, that it is not in the public interest to attempt to deal in any final way with this question at a time when all heretofore existing economic and financial standards governing companies of this character are suspended. Neither consumers nor stockholders should have any advantage at the expense of the other in meeting conditions for which neither are responsible.

The Board is of the opinion that, under all the circumstances, the increase named by the petitioner is not unreasonable. If experience demonstrates that it is not just to the consumers or the company, this conclusion should be reconsidered.

The following is therefore adopted by a majority of the Board (Commissioner Lewenberg dissenting as to the amount of the increase): —

On the petition of the East Boston Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company, and to fix its net price for gas at 95 cents a thousand cubic feet, after notice by publication and by personal service upon the mayors of Boston and Chelsea and a public hearing, it is —

Ordered, That the former action of the Board relative to the price of gas sold and delivered by said company is hereby revised, and that said company is hereby authorized to charge for gas sold and delivered on and after April 1, 1918, not exceeding 95 cents net a thousand cubic feet for

the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing. (April 12, 1918.)

A. E. Pillsbury, for the petitioner.

J. P. Lyons, for city of Boston.

L. R. Kiernan, for city of Chelsea.

PETITION OF THE LAWRENCE GAS COMPANY.

This is a petition by the Lawrence Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayors of Lawrence and Methuen and chairmen of the selectmen of Andover and North Andover, the Board gave a public hearing in Lawrence to the petitioner, the cities and towns and all other persons interested.

The company supplies both gas and electricity. It is charging for gas a maximum net price of 85 cents a thousand cubic feet. This price was fixed upon the Board's recommendation upon a complaint under the statute, and has been in effect since March 1, 1915. The company desires to increase its price in order to meet the increased cost of production due to the existing abnormal war conditions.

The unprecedented levels which the prices of labor and the materials essential to gas making, coal and oil have reached are too well known to require extended discussion. In this case they have approached the point where any net earnings under the present price from the company's gas business will be extinguished, and there is as yet no prospect of any recession. Under such circumstances a substantial increase in price is justified, and the only question which was seriously debated at the hearings was its extent. Moreover, certain citizens, representing considerable bodies of consumers, while properly demanding that the reasons for any increase should be closely scrutinized, were so just and fair as to state clearly that they did not oppose an increase if necessary to enable the company to pay a reasonable dividend to its stockholders.

After giving due weight to the considerations urged at the hearing, the Board is of the opinion that the price hereinafter named will give a reasonable measure of relief which, in conjunction with all the business of the company, will tide over the present emergency. It is not, however, in the public interest to attempt at the present time to settle this question in any final way. It is hoped that this abnormal situation may not outlast the war. When it is ended it will then be possible to reach a just conclusion as to whether or not the price heretofore prevailing shall be continued.

The following is therefore adopted: —

On the petition of the Lawrence Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on Feb. 18, 1915, the maximum net price for gas sold and delivered by said company on and after March 1, 1915, was fixed at not exceeding 85 cents a thousand cubic feet, and for authority to increase said price to such rate as the Board may deem just and proper, after notice by publication and by personal service upon the mayors of Lawrence and Methuen and the chairmen of the selectmen of Andover and North Andover and a public hearing, it is —

Ordered, That the former action of the Board on Feb. 18, 1915, fixing the price of gas sold and delivered by said company on and after March 1, 1915, at not exceeding 85 cents net a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered after April 1, 1918, not exceeding 95 cents net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing. (April 12, 1918.)

Walter Coulson, for the petitioner.

J. J. Donovan, for labor organization.

PETITION OF THE ARLINGTON GAS LIGHT COMPANY.

This is a petition by the Arlington Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the chairmen of the selectmen of Arlington, Winchester and

Belmont, a public hearing was given to the petitioner, the towns and all other persons interested.

The company is charging for gas a maximum net price of \$1.10 a thousand cubic feet. This price was fixed by the Board on Dec. 30, 1915, upon the complaint of the selectmen of Arlington, and its recommendation was accepted by the company and put into effect on Jan. 1, 1916. The purpose of this petition is for authority to increase the price to \$1.25 net a thousand cubic feet to enable the company to meet the increased cost of production due to the abnormal war conditions.

The company makes water gas. The unprecedented levels which the prices of coal, coke and oil, the essential materials for its production, have reached are too well known to require discussion. It appeared at the hearing that at the prices which the company is now compelled to pay for coal and oil, together with some increase in wages, the cost of producing the gas is now 25 cents more than at the time when the Board had its affairs under examination in 1915. Moreover, there is no immediate prospect of any relief, and there are no compensating decreases in other costs.

Under such circumstances the Board is of the opinion that the relief asked for should be granted. It is hoped, however, that these abnormal costs will not outlast the war. In any event the price of gas which the Board found to be fair and reasonable in 1915 should be restored as soon as the present emergency ends, or any other change in conditions now prevailing occurs which will warrant a reduction in the proposed price.

The following is therefore adopted: —

On the petition of the Arlington Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on Dec. 30, 1915, the maximum net price of gas sold and delivered by said company on and after Jan. 1, 1916, was fixed at \$1.10 a thousand cubic feet, and for authority to increase said price to \$1.25 a thousand cubic feet, after notice by publication and by personal service upon the chairmen of the selectmen of Arlington, Winchester and Belmont and a public hearing, it is —

Ordered, That the former action of the Board on Dec. 30, 1915, fixing the maximum net price of gas sold and delivered by said company on and after Jan. 1, 1916, at not exceeding \$1.10 a thousand cubic feet, is hereby

revised and said company is authorized to charge for gas sold and delivered after May 1, 1918, not exceeding \$1.25 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing. (May 14, 1918.)

Guy W. Cox, for the company.

Philip Hendrick, for town of Arlington.

George C. Ogden, for selectmen of Winchester.

PETITION OF THE MILFORD GAS LIGHT COMPANY.

This is a petition by the Milford Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the chairmen of the selectmen of Milford and Hopedale, a public hearing was given in Milford to the petitioner, the towns and all other persons interested.

The company is charging \$1.45 a thousand cubic feet. This price has been in force since July 1, 1915, and was fixed by the Board on June 11, 1915, upon the complaint under the statute of the selectmen of Milford. The company had been previously charging \$1.50 net. The purpose of this petition is to increase the price to \$1.75 in order to enable the company to meet the increased costs of producing gas due to abnormal war conditions.

When the Board considered the question of price in 1915, there seemed reasonable ground to believe that the company's business might be substantially increased, and the Board indicated in its decision that it was the company's duty to make a persistent effort to this end. At the hearing of this petition it appeared that this effort had been made but with disappointing results. In consequence, the company must meet the present abnormal costs of the materials essential for making gas without any offsetting improvement in its other costs due to a larger output. The operating expenses of the first eight months of the current fiscal year indicate an increased cost of making gas of over 22 cents a thousand cubic feet as com-

pared with the conditions prevailing when the Board made its decision in 1915. This figure is likely to increase rather than diminish so long as the present price levels continue.

In view of all the circumstances, the Board is of the opinion that the price hereinafter named will give a proper measure of relief. Should experience demonstrate that a change in this price is necessary to do justice either to the consumers or the company, a modification of this order will be made.

The following is therefore adopted: —

On the petition of the Milford Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on June 11, 1915, the maximum net price of gas sold and delivered by said company on and after July 1, 1915, was fixed at not exceeding \$1.45 a thousand cubic feet, and for authority to increase said price to \$1.75 a thousand cubic feet, after notice by publication and by personal service upon the chairmen of the selectmen of Milford and Hopedale and a public hearing, it is —

Ordered, That the former action of the Board on June 11, 1915, fixing the maximum net price of gas sold and delivered by said company on and after July 1, 1915, at not exceeding \$1.45 a thousand cubic feet, is hereby revised and said company is authorized to charge for gas sold and delivered after May 1, 1918, not exceeding \$1.67 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing. (May 14, 1918.)

Guy W. Cox, for the company.

J. C. Lynch, for town of Milford.

PETITION OF THE NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

This is a petition of the New Bedford Gas and Edison Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayor of New Bedford and chairmen of the selectmen of Acushnet, Dartmouth and Fairhaven, the Board gave a public hearing

in New Bedford to the petitioner, the city and towns and all other persons interested.

The company supplies both gas and electricity. It is charging for gas 90 cents net a thousand cubic feet. This price went into effect Aug. 1, 1917. On July 26, 1906, upon a complaint under the statute promoted by the New Bedford Board of Trade, the Board found that the company might reasonably reduce its price from \$1 to 90 cents net. The price fixed by the Board was put into effect on Aug. 1, 1906. On July 1, 1908, the company voluntarily reduced its price to 85 cents, and again on Oct. 1, 1911, to 80 cents. The purpose of the present petition is for authority to increase the price beyond the limit fixed by the Board in 1906, namely, to \$1.15 net a thousand cubic feet, in order to meet the increased cost of production due to the existing abnormal war conditions.

The unprecedented prices which the essential elements in gas making, coal and oil are now commanding are too well known to require discussion. Under the exceptionally severe conditions attending the business during the months of January and February, due to the scarcity and low grade of coal as well as its price, the company's production costs reached a point in the latter month which, if continued, make the proposed price not only reasonable but essential to prevent an actual loss.

The need of a substantial increase was recognized by most of those who appeared at the hearing, and its amount was the only question seriously debated. This is by no means easy of solution. Not only are the existing conditions unprecedented, but they are unstable and their duration uncertain. It is not in the public interest under such circumstances to attempt to reach any final judgment. Such relief as is granted should be temporary, ending with the emergency which requires it, and leaving both consumers and company free at that time to take such action with respect to price as their interests and the facts may then warrant.

In the opinion of the Board the price hereinafter named should give a proper measure of relief. If, however, experience demonstrates that it is either too high or too low, it should be reconsidered.

The following is therefore adopted: —

On the petition of the New Bedford Gas and Edison Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on July 26, 1906, the maximum net price of gas sold and delivered by said company on and after Aug. 1, 1906, was fixed at 90 cents a thousand cubic feet, and for authority to increase said price to \$1.15 a thousand cubic feet, after notice by publication and by personal service upon the mayor of New Bedford and the chairmen of the selectmen of Acushnet, Dartmouth and Fairhaven and a public hearing, it is —

Ordered, That the former action of the Board on July 26, 1906, fixing the maximum net price of gas sold and delivered by said company on and after Aug. 1, 1906, at not exceeding 90 cents a thousand cubic feet, is hereby revised and said company is authorized to charge for gas sold and delivered after May 1, 1918, not exceeding \$1 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing. (May 14, 1918.)

E. F. Rowe, for New Bedford Board of Commerce.

PETITION OF THE PLYMOUTH GAS LIGHT COMPANY.

This is a petition by the Plymouth Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the chairmen of the selectmen of Plymouth and Kingston, a public hearing was given at Plymouth to the petitioner, the towns and all other persons interested.

The company is charging \$1.65 net a thousand cubic feet. This price was put in force on Sept. 1, 1912, having been fixed by the Board on Aug. 7, 1912, upon complaint of more than twenty of its customers. Subsequently, on Aug. 1, 1915, the company voluntarily reduced its maximum net price to \$1.60, and again on July 1, 1916, to \$1.55. On Aug. 1, 1917, the price was increased by the company to \$1.65. The purpose of that increase and of this petition is to establish a price over the limit set by the Board in 1912, in order primarily to enable it to meet the increased costs of producing the gas which it dis-

tributes due to the abnormal war conditions. At the hearing it was urged in behalf of the company that an increase of 30 cents is necessary for this purpose.

At the time when the Board fixed the present price for gas certain improvements and extensions were then under way which it was expected would result in a larger output and better operating conditions. This expectation has been realized. The output has nearly doubled, and, until the war prices began to affect the company's costs, there was a satisfactory decrease in unit costs. But during the past year the cost of producing gas, due largely to the price of coal, has been steadily increasing and the net earnings as steadily diminishing.

In view of all the circumstances, the Board is of the opinion that the price hereinafter named will give a proper measure of relief. Should experience demonstrate that a change in this price is necessary to do justice either to the consumers or the company, a modification of this order will be made.

The following is therefore adopted: —

On the petition of the Plymouth Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on Aug. 7, 1912, the maximum net price of gas sold and delivered by said company on and after Sept. 1, 1912, was fixed at not exceeding \$1.65 a thousand cubic feet, and for authority to increase said price to \$1.90, after notice by publication and by personal service upon the chairmen of the selectmen of Plymouth and Kingston and a public hearing, it is —

Ordered, That the former action of the Board on Aug. 7, 1912, fixing the maximum net price of gas sold and delivered by said company on and after Sept. 1, 1912, at not exceeding \$1.65 a thousand cubic feet, is hereby revised and said company authorized to charge for gas sold and delivered after May 1, 1918, not exceeding \$1.80 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing. (May 14, 1918.)

Arthur Lord, for the petitioner.

PETITION OF THE NEWTON AND WATERTOWN GAS LIGHT
COMPANY.

This is a petition by the Newton and Watertown Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayors of Newton and Waltham and the chairmen of the selectmen of Watertown, Wellesley and Weston, the Board gave a public hearing to the petitioner, the cities and towns and all other persons interested.

The company is selling gas at 85 cents net a thousand cubic feet. This price went into effect on Aug. 1, 1915, upon a finding by the Board, upon a complaint under the statute of more than twenty of its customers, that the company might reasonably be required to reduce its price from 90 to 85 cents. For about fifteen years the company has purchased all of the gas which it distributes from the Boston Consolidated Gas Company. At the time of the decision referred to, the price of the purchased gas was 42½ cents. This price was changed with the approval of the Board to 45 cents on July 1, 1916. The contract with the Boston company expired April 7, 1918, and a new contract has been submitted for the Board's approval fixing 55 cents as the price to be hereafter charged until revised as provided in the contract. The present petition is for the sole purpose of enabling the Newton company to meet the proposed 10-cent increase in the cost of its gas. For this reason the question of the approval of the new contract was heard at the same time.

The Boston company purchases nearly half of its gas from the New England Fuel and Transportation Company (formerly the New England Gas and Coke Company) and makes the balance in its own works. The price of its purchased gas remains the same, and, in fact, has been somewhat less since the change in the gas standard. By reason of a favorable oil contract, with some time yet to run, the Boston company has not experienced such serious increases in production costs as some

of the other companies. But the gas which it is supplying the Newton company has recently reached a cost of over 40 cents, with little chance of any change for the better for some time to come and some possibility of a further increase.

That the price paid for its gas by the Newton company should be more than sufficient to cover its cost to the Boston company is clear. But it is not so easy to adjust the somewhat conflicting equities of the consumers of the two companies in the margin above cost to be allowed in the contract price. The same factors, however, which influenced the Board in approving the 45-cent price, justify the proposed 55-cent price. The Board has, in consequence, approved the contract. Nothing else has occurred since the Board's decision as to the Newton price to warrant a change. Therefore an approval of the proposed 10-cent increase follows naturally and logically. But under the terms of the contract the price of the purchased gas may be revised at any time at the request of the parties or upon the Board's own motion. This finding should be upon the same terms.

The following is therefore adopted: —

On the petition of the Newton and Watertown Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on July 12, 1915, the maximum net price of gas sold and delivered by said company on and after Aug. 1, 1915, was fixed at not exceeding 85 cents a thousand cubic feet, and for authority to increase said price to 95 cents a thousand cubic feet, after notice by publication and by personal service upon the mayors of Newton and Waltham and the chairmen of the selectmen of Watertown, Wellesley and Weston and a public hearing, it is —

Ordered, That the former action of the Board of July 12, 1915, fixing the net price of gas sold and delivered by said company on and after Aug. 1, 1915, at not exceeding 85 cents a thousand cubic feet, is hereby revised and said company is authorized to charge for gas sold and delivered after May 1, 1918, not exceeding 95 cents a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing. (May 24, 1918.)

A. N. Pillsbury, for the company.

E. B. Bishop, for city of Newton.

C. A. Bunker, for town of Wellesley.

NATICK, FRAMINGHAM, MARLBOROUGH GAS PETITIONS.

These are three petitions, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, by the Natick Gas Light Company, Framingham Gas, Fuel and Power Company and Marlborough-Hudson Gas Company, respectively, the first two to revise former actions of the Board relative to the price of gas charged by said companies, and the third to fix and determine the price of gas hereafter sold and delivered by said company.

After notice, in each instance, by publication and by personal service upon the chairmen of the selectmen of the towns and the mayor of the city respectively supplied by the petitioners, public hearings were held thereon in Natick, Framingham and Marlborough, as well as at the Board's office in Boston, the cases being adjourned after the first hearing upon each petition and thereafter heard together.

The Natick company is charging for its gas \$1.50 net a thousand cubic feet. This price was fixed by the Board upon the complaint under the statute of more than twenty customers, and its recommendation was accepted and put into effect Dec. 1, 1912. Subsequently a petition was brought by the company for a revision of the Board's action and at the same time a customers' complaint was brought for a reduction of price. The Board, finding that nothing had occurred meantime calling for a revision of its action or a further reduction of price, dismissed both petition and complaint on June 18, 1915.

The Framingham company is charging for its gas \$1.40 net a thousand cubic feet. This price was fixed by the Board upon the complaint under the statute of the selectmen, and its recommendation was accepted and put into effect by the company on May 1, 1914.

The Marlborough company is charging for its gas \$1.40 net a thousand cubic feet. This price was fixed by the Board upon the complaint of the mayor and more than twenty customers in Marlborough and of the selectmen and more than twenty customers in Hudson, and its recommendation was accepted and put into effect by the company on Aug. 1, 1915.

In 1912 the works of both the Natick and Framingham

companies had become inadequate. The companies had passed under a common control, and the owners organized the West Boston Gas Company to take over the Framingham works, to reconstruct them with increased capacity and for the generation of water gas and to supply gas to the two companies named. The new works were equipped with apparatus of no greater capacity than business prudence justified, but more than sufficient to take care of the then requirements of Natick and Framingham. The West Boston company accordingly in 1913 entered into a long-term contract for the sale of gas to the Marlborough-Hudson Gas Company, a company independently owned and managed, at a price, after the first year, of 50 cents a thousand cubic feet. By reason of these transactions, which have been fully described in previous decisions of the Board, the Natick, Framingham and Marlborough companies have become dependent upon the West Boston company for their respective supplies of gas. On the other hand, the West Boston company has no customers other than the three companies in question, and no operating costs other than for manufacturing gas and delivering it in bulk to the mains of the Framingham company and at high pressure to the Natick and Marlborough companies at the Natick works and Southborough line, respectively. Of the total output of the West Boston works, Marlborough takes about 50, Framingham 35 and Natick 15 per cent.

In common with other gas companies the West Boston company has been confronted with the unprecedented levels which the prices of coal, oil and labor, essential for making gas, have reached. These prices are too well known to require extended discussion. In consequence, the gas delivered to the other three companies has for several months cost approximately 65 cents, with no prospect of any decrease until after next winter, in any event, and a possibility of further increases meantime. This cost is exclusive of any charges for depreciation, interest or dividends. No other ground than the increased cost of producing the gas was urged for revising the prices heretofore charged consumers by any of the companies involved.

There was considerable diversity of opinion and conflict of interest at the hearings as to the fair method of dealing with

this situation. This is due chiefly to the separate corporate entities producing and distributing the gas, the common but not identical control of the producing company and two of the distributing companies, and the advantageous contract of the third distributing company for the purchase of its gas. If it were not for these artificial legal relations, it would be difficult to find any convincing reason why the cost of producing the gas at the West Boston works should not be borne equally by the consumers dependent upon them wherever located and whether supplied by the same distributing company or not. In other words, any difference in price to the consumers would depend upon factors other than production cost. But in this case the Marlborough consumers, not unnaturally, claim that they are entitled to the full benefit of the contract already described, that for some years it has been advantageous to the West Boston company, and that the latter should accept its present disadvantages as one of the common vicissitudes of business.

The Board appreciates the force of this argument. Moreover, it realizes fully the delicacy of any interference with contracts still capable of performance, even though to the serious hardship and even embarrassment of one of the contracting parties. The question which must be determined, however, is the fair price to be charged the consumers of these different communities in view of all the circumstances. In so doing it would not be in the interest of the consumers to permit the crippling of the agency upon which they are all so vitally dependent or to allow the communities which are not so fortunate as to be protected by a favorable contract to meet the losses which must inevitably be sustained under the Marlborough contract. It is hoped that the exceptional conditions now prevailing will not outlast the war, and for that reason temporary relief may not unreasonably be granted which will leave the present relations of the parties undisturbed when the war is over. As already noted, the present prices were in each instance fixed by the Board within four years, and in its opinion any relief which may be granted, based as it is solely on increased production costs, should be borne by all alike. If experience demonstrates that the prices hereinafter named are not just

either to the consumers or the companies, these cases or either of them should be reconsidered.

The following orders have therefore been adopted, the Natick and Framingham unanimously and the Marlborough by a majority of the Board: —

On the petition of the Natick Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on Oct. 22, 1912, the maximum net price of gas sold and delivered by said company on and after Dec. 1, 1912, was fixed at not exceeding \$1.50 a thousand cubic feet, and asking the Board to fix and determine a price hereafter to be charged at such amount as it may deem necessary and proper, after notice by publication and by personal service upon the chairman of the selectmen of Natick and a public hearing, it is —

Ordered, That the former action of the Board on Oct. 22, 1912, fixing the net price of gas sold and delivered by said company on and after Dec. 1, 1912, at not exceeding \$1.50 a thousand cubic feet, is hereby revised and said company is authorized to charge for gas sold and delivered after May 1, 1918, not exceeding \$1.65 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing.

On the petition of the Framingham Gas, Fuel and Power Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on April 16, 1914, the maximum net price of gas sold and delivered by said company on and after May 1, 1914, was fixed at not exceeding \$1.40 a thousand cubic feet, and asking the Board to fix and determine a price hereafter to be charged at such amount as it may deem necessary and proper, after notice by publication and by personal service upon the chairman of the selectmen of Framingham and a public hearing, it is —

Ordered, That the former action of the Board on April 16, 1914, fixing the net price of gas sold and delivered by said company on and after May 1, 1914, at not exceeding \$1.40 a thousand cubic feet, is hereby revised and said company is authorized to charge for gas sold and delivered after May 1, 1918, not exceeding \$1.55 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing.

On the petition of the Marlborough-Hudson Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to fix and determine the price of gas to be hereafter sold and delivered by

said company, after notice by publication and by personal service on the mayor of Marlborough and the chairmen of the selectmen of the towns of Hudson, Maynard, Southborough and Stow and a public hearing, it is —

Ordered, That the Board hereby fixes and determines the price at not exceeding \$1.55 net a thousand cubic feet for gas sold and delivered by said company after May 1, 1918, for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing: provided, however, that for every thousand cubic feet of gas sold by said company after said first day of May, 1918, and until otherwise ordered, it shall pay to the West Boston Gas Company 15 cents a thousand cubic feet for gas purchased of said West Boston company in addition to the amount which may be due and payable to said West Boston company therefor under the existing contract between said Marlborough and West Boston companies for the purchase and sale of gas. (May 28, 1918.)

M. T. Hall, H. F. Hurlburt, Jr., for Natick, Framingham and West Boston companies.

E. C. Mason, for Marlborough company.

W. J. Naphen, for town of Natick.

F. H. Hilton, for town of Framingham.

R. H. Beaudreau, for city of Marlborough.

HOLYOKE GAS PETITION.

An increase in the price of gas supplied by the municipal lighting plant from 90 cents to \$1.20 was announced by the manager on July 1, 1918. A question having arisen as to the necessity for this increase, the matter was submitted to the Board, and its conclusions and action appear in the following letter to the mayor and vote of the Board: —

JUNE 24, 1918.

Hon. JOHN D. RYAN, *Mayor of Holyoke*.

DEAR SIR:— Referring to the conference held at this office on the 14th instant at which there were present, besides yourself, the manager of the gas and electric department, the city solicitor and Mr. Mildram, representing your advisory board, this Board has given the matters then discussed consideration and has reached the conclusions stated below.

It should be said at the outset that the Board appreciates the confidence reposed in its judgment by your request for its opinion of the necessity of the recently advertised increase in the net price of gas, supplied by

the department, to \$1.20 a thousand cubic feet. Ever since the city acquired its gas and electric plants the Board has followed this important municipal undertaking with interest, shared with your citizens in a pardonable pride in its successful management, and desired to be of service in the promotion of its welfare. Moreover, the discussion and consideration of your request has involved two questions with respect to which the Board has a statutory authority and duty. In section 115 of chapter 742 of the Acts of the year 1914 (amended by section 2 of chapter 77 of the General Acts of the year 1918) it is expressly provided that "the price (of gas and electricity) shall not, except with the written consent of the board of gas and electric light commissioners, be fixed at less than cost." In section 114 of the same chapter of the 1914 Acts, as amended by section 1 of the same chapter of the 1918 Acts, it is also provided that a part of the annual expense of the plant shall be "an amount for depreciation equal to three per cent of the cost of the plant exclusive of land and any water power appurtenant thereto, or such smaller or larger amount as the board of gas and electric light commissioners may approve."

When the 90-cent price was put into effect in 1914 it was admittedly less than cost as defined in the statute; but the reduction in price commended itself to the manager and also to the Board as a business policy which, under all the circumstances, might be adopted with prudence and with the reasonable expectation that the consequent decrease in income might in time be more than offset by increase in output. Until the recent extraordinary advances in the prices of the materials essential for making gas, coal and oil, experience was demonstrating the soundness of the manager's judgment. But the cost of these materials alone increased the cost of gas for the past eleven months by approximately 28 cents as compared with the last year of anything like normal operation in 1916. During the municipal year 1917 the unit cost of gas measured by the statutory test amounted to \$1.20, although the prices of coal and oil since prevailing did not affect seriously the first half of that year. Conditions are so unprecedented and unstable as perhaps to make predictions unwise, but it may be safely assumed that the price of coal and oil will not be less but rather more than at present, and that the average cost of gas for the current municipal year will exceed that of last year. The first six months of the current year show a loss of \$22,601.

Faced with such a situation, in the opinion of the Board the manager took the only sound course open to him in advancing the price to meet the increased cost. If his action calls for any criticism, it is that in his reluctance to increase the price he delayed longer than was prudent. Six months of the current year have already elapsed during which gas has been sold substantially below cost, and it is by no means certain that the proposed price will be sufficient to cover the cost of the balance of the year. The Board therefore recommends that the increase in price proposed by the manager be made effective at once.

At the conference there was some discussion as to the expediency of reducing during this period of stress the allowance for depreciation. The

percentage stipulated in the statute is at the best theoretical and arbitrary, and as applied to a well-maintained gas plant is, broadly speaking, generous. It amounts in this case for the current year to \$16,369 and represents 6.6 cents of the unit cost of the gas based on last year's sales. The department has also been reimbursing the city treasury for advances made in the earlier and leaner years to the extent of \$20,000 annually, of which \$8,800 has been charged to the gas business, the unit cost of which is 3.56 cents based on last year's sales. If depreciation of the gas plant be cut to $1\frac{1}{2}$ per cent. for the current year, and this claim for reimbursement waived so far as the gas business is concerned, it was suggested that a price of \$1.15 a thousand cubic feet might perhaps be tried.

These steps will not, of course, increase the revenue, but the reduction in the allowance for depreciation and for such advances will affect to that extent the cost of gas. Moreover, considerably more than the appropriation for depreciation for the current year has already been expended upon the gas plant and charged to the depreciation fund. Should this course be adopted, appropriate votes should first be passed by the city council waiving the claim for any reimbursement of the treasury from the gas business during the current fiscal year, modifying the annual appropriation order by deducting the sum of \$8,184.50 from the appropriation for depreciation and adding it to the appropriation for maintenance and operation and making an additional appropriation from the tax levy of at least \$13,000 to provide for the expenditures upon the plant in excess of the money available from the reduced depreciation fund. While the Board is not clear that even with this modification the cost for the current year may not substantially exceed the price proposed by the manager, yet in order that it may be tried, if deemed expedient by those in charge of the plant, the Board has adopted a vote approving of $1\frac{1}{2}$ per cent. as the amount of depreciation to be set aside for the gas plant for the current year and until otherwise ordered. As provided in the section already referred to, should a loss occur in consequence, it will have to be made good the following year, or, if exceeding 3 per cent. of the investment, then it may be spread over the succeeding years.

Very truly yours,

ALONZO R. WEED,
Chairman.

At a meeting of the Board of Gas and Electric Light Commissioners duly held in Boston on the twenty-fourth day of June, 1918, all of the members being present, the following vote was unanimously adopted: —

Voted, That for the current municipal year and until otherwise ordered the Board approves of an amount for depreciation of the gas plant of the city of Holyoke equal to $1\frac{1}{2}$ per cent. of the cost of the gas plant exclusive of land and any water power appurtenant thereto.

PETITION OF THE SALEM GAS LIGHT COMPANY.

This is a petition by the Salem Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayors of Salem and Peabody, the Board gave public hearings in Salem to the petitioner, the cities and all other persons interested.

The company is charging \$1.10 a thousand cubic feet for the gas which it supplies. Prior to 1908 its maximum net price was \$1.20. On March 30, 1908, the Board ordered the company to reduce its maximum net price to \$1.10 net. After some litigation this price became effective on April 1, 1909. On Oct. 1, 1911, the company reduced the price to \$1. On Oct. 1, 1917, it advanced the price to \$1.10 net. The purpose of this petition is for authority to increase the price beyond the limit fixed by the Board's order in 1908, namely, to \$1.30 net, in order to meet the increased cost of production due to the existing war conditions.

It appeared at the hearings that the company's contracts for coal expired about the 1st of April, and had to be renewed at the present abnormal prices. Its contract for oil expires on the 1st of July, and will have to be renewed at the present exceptionally high price. During the past year the company has had to pay for oil more than double the price theretofore prevailing, and, to keep its works operating, had to make some purchases of coal at present prices. Had the prices which it must now meet for these essential materials for gas-making prevailed throughout the year ending June 30, 1917, the cost of the gas in its holders would have been increased by 30 cents. Other increases in wages and materials have been substantial, and have hardly been compensated by the increased output and other economies in operation.

Some suggestions were made in behalf of the cities of Salem and Peabody at the hearings relative to the extent to which this emergency shall be met by an increase in price. One was that the provisions for depreciation might be temporarily suspended. Besides the usual provision in operating expenses for wear and

tear, prudent management ordinarily demands generous allowance for prospective replacements and enlargements, due to either age or inadequacy, and also the creation of a substantial working surplus. Such allowance has been and should be used to take care of minor extensions and increases in working capital. But owing to the paramount claim of the government upon the financial resources of the country, expenditures upon additions and improvements should be confined to the narrowest limits, and therefore, for the limited period of the present exceptional stress, this salutary policy may properly be somewhat relaxed. The Board has been influenced in fixing the price hereinafter named by these considerations and by the belief that some concession in respect to the provision for depreciation may be made without embarrassment to the company or serious detriment to the plant.

It should be added, however, that the Board has repeatedly expressed the opinion that it is not in the public interest to attempt under the present abnormal and unprecedented conditions to reach any final conclusions upon rate questions. The consumers of gas in Salem and Peabody have a fair right to have the present price of gas restored as soon as this extraordinary emergency is over, unless it shall then appear to be no longer fair and reasonable. It is believed that the price named will give a proper measure of relief. If experience demonstrates that it is not just, either to the consumers or the company, the question should be reconsidered.

The following is therefore adopted:—

On the petition of the Salem Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on March 30, 1908, it ordered that the maximum net price of gas sold and delivered by said company on and after April 1, 1908, should not exceed \$1.10 a thousand cubic feet, and for authority to increase said price to \$1.30 a thousand cubic feet, after notice by publication and by personal service upon the mayors of Salem and Peabody and a public hearing, it is —

Ordered, That the former order of the Board on March 30, 1908, fixing the maximum net price of gas sold and delivered by said company on and after the first day of April, 1908, at not exceeding \$1.10 a thousand cubic feet, is hereby revised, and said company is hereby authorized to charge for gas sold and delivered after June 1, 1918, not exceeding \$1.25 net a

thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing. (June 28, 1918.)

W. H. McSweeney, for the company.

M. L. Sullivan and *M. J. Reardon*, for city of Salem.

H. P. Farnham, for city of Peabody.

AMESBURY AND SALISBURY GAS PETITIONS.

These are two complaints in writing, under section 162 of chapter 742 of the Acts of the year 1914, by the selectmen of Amesbury and more than twenty customers of the Amesbury and Salisbury Gas Company, respectively, of the price of gas sold and delivered by said company.

After due notice, public hearings as required by law were held in Amesbury on Oct. 11 and Nov. 16, 1917.

These complaints resulted from an increase from \$1.50 to \$2 net a thousand cubic feet made by the company on June 1, 1917. From what appeared at the hearings and from an independent investigation conducted by the Board, it was satisfied that the company would be unable to meet its operating expenses under the price established as above described. The complainants were informed of this conclusion in the following letter addressed to the town counsel on May 31, 1918:—

Relative to the pending complaints of the selectmen of Amesbury and more than twenty customers of the Amesbury and Salisbury Gas Company of the price of gas charged by that company, it appeared at the hearings that the company had not for some time earned its operating expenses and that even with the increased prices put into effect June 1, 1917, there was doubt whether or not its income would be sufficient for this purpose. The experience meantime has been that its income has been insufficient. As it was pointed out at that time, this situation is due not only to the existing abnormal cost of materials and labor but to the financial condition of the company and the physical condition of its works, and that these conditions must be remedied before there can be any permanent relief. Since the hearings the Board has kept in constant touch with the situation. The company took at once active steps to carry out the plan considered last year of merging with the Newburyport company, thereby ensuring ultimately more economical operation and development and better service. Difficulties in raising new money have made it seem impracticable to consummate this plan until financial condi-

tions are easier, although the negotiations have reached a point where this result eventually seems assured and some immediate improvement in the working conditions at the plant may be expected.

Moreover the Board's further investigations have disclosed that the inadequacy in capacity of the existing works has necessitated the production of gas having a large proportion of oil gas, with a resulting heat value nearly 40 per cent. in excess of that required by the existing State standard. This exceptionally high heat value tends materially to compensate the consumer for the high price charged for his gas.

In view of all the circumstances the Board does not feel warranted in requiring a reduction of the prevailing prices. But it seems expedient to the Board to postpone action upon the pending complaints rather than to dismiss them. Thereby the Board will retain its control over them and be in position to act whenever conditions change and the Board deems that action is necessary to protect the interests of the company's consumers. Should the people whom you represent believe at any time that such changes in condition have occurred as to warrant action, you are, of course, at liberty to call the matter to the Board's attention and it will hear you and the company.

A copy of this letter will be sent to the company, and it should be added that the Board is requesting the company to make a charge of not less than \$1.50 a thousand cubic feet for all gas furnished during the present season to the Hampton Beach Company.

On July 17, 1918, Frederick H. Magison, Esq., of Haverhill was appointed receiver of the company by the Superior Court and has meantime operated the company under the direction of the court. The receiver increased the price to \$3 net a thousand cubic feet. Since the receiver's appointment no further action has been taken by the Board.

PETITIONS OF CONSUMERS *v.* EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

In the matter of the motion of the company to postpone the further consideration of the cases during the war with Germany.

The petitions in question complain of the company's commercial rates, and were filed in 1916 by three different and independent groups of consumers under the provisions of section 162 of chapter 742 of the Acts of the year 1914. This section prescribes that upon the filing of such complaints "the board shall notify said company by leaving at its office a copy of such complaint and shall thereupon, after notice, give a public hearing

to such petitioner and said company, and after said hearing may order any reduction in the price of . . . electricity."

At the time when the petitions were filed the Board had entered upon the hearing of an arbitration of the price of street lights under the terms of an agreement between the city of Boston and the company. By consent of representatives of the petitioners in the commercial rate cases and of the company their consideration was postponed until after the close of the Boston street light case. In accordance with this understanding, upon the conclusion of the Boston case and after conference with the parties, the Board assigned a hearing for April 1, 1918, in the commercial rate cases, and gave notice thereof as required by the statute. At the appointed time the parties were not ready to proceed, but the representative of one group of petitioners had meantime filed a series of interrogatories to be answered by the company. An understanding was then reached that these interrogatories should be examined and any questions relative to their materiality and relevancy and the time within which the company might submit its answers should be argued and disposed of at a subsequent hearing. At this postponed hearing the company interposed its motion to postpone the further consideration of the cases during the war with Germany.

The company urges in support of its motion the improbability of any order for a reduction in price under the present abnormal conditions, the lack of the requisite time and money for a proper preparation and presentation of its side of the case, and the futility of any investigation of the facts upon which rates may reasonably be based, in view of the instability of the factors entering into the problem. In opposing the motion the petitioners urge that the postponement asked, if granted, would amount substantially to a denial of a hearing to the petitioners.

The language of the section in question is perhaps a sufficient answer to the motion. The Board is required to hear complaints concerning price. Its discretion is with respect to their disposition when heard. The Legislature doubtless intended to leave the conduct of such cases to the sound judgment of the Board, but not to authorize the Board either directly or indirectly to refuse the complainants a hearing.

It is true that the motion is for a postponement only, but

the duration of such postponement is indefinite, and may be for a considerable period. Since the war began there have been many increases in rates by companies under the Board's supervision. Some require affirmative action by the Board, but many do not, and the only opportunity for customers to have such increases reviewed has been by complaint under this same section. The Board has believed that all such cases, whether the customer or company were the moving party, should be promptly heard, and has acted upon this belief.

It may be claimed that the complaints under consideration differ because filed before the war began, with a view to the conditions then prevailing, and that the company has not, meantime, raised its maximum net price. It has, however, increased its other prices by the introduction of the so-called coal clause, and this feature has been brought in issue by an amendment to one of the pending complaints. Unless the Board is to postpone for the duration of the war the consideration of all proceedings under the statute where maximum prices have not been increased, it cannot properly allow this motion, and in the opinion of the Board this policy would be inexpedient and unwise, even assuming it has authority to do so.

In stating this conclusion the Board recognizes the unusual burdens and anxieties which this period of stress has brought to this and all the companies under its supervision, and the primary importance to the communities served of continuous and adequate service. It is not unmindful of the difficulty of reaching any reliable results as to fair and reasonable rates at a time when the costs of operating and financing all companies performing public services are exceptional and unprecedented, nor of the embarrassment to all concerned, and even futility under such circumstances, of protracted rate hearings. The latter consideration, however, relates to the conduct of such cases, and is plainly within the discretion of the Board as they proceed. In deciding such price cases as have arisen since the war began the Board has also repeatedly expressed the view that in abnormal times it is not in the public interest to attempt to reach any final judgment, but rather to make such temporary readjustments in price as may be necessary to preserve the efficiency and financial integrity of the companies and to protect the consumer

from any exploitation under the guise of war conditions, and to defer any final settlement of rate questions to the return of stable conditions and normal costs. But this is a consideration which has to do with the conduct of the cases and their disposition after they are heard, and not with the issue raised by this motion.

For the foregoing reasons the Board has —

Voted, To disallow the Edison Electric Illuminating Company of Boston's motion to postpone the further hearing of the pending complaints relative to its commercial rates. (Aug. 9, 1918.)

G. S. MacFarland, R. P. Delano and L. R. Eyges, for the petitioners.

F. M. Ives, for the company.

DANVERS PETITION.

This is a complaint in writing, under section 162 of chapter 742 of the Acts of the year 1914, by the selectmen of the town of Danvers, of the price of gas sold and delivered by the Beverly Gas and Electric Company in said town.

After due notice a public hearing, as required by law, was held in Danvers.

The company is supplying gas in Beverly and Danvers, adjoining municipalities, and electricity in Beverly, Wenham, Hamilton and Topsfield. Danvers has its own municipal electric lighting plant. It was formerly supplied with gas by the Danvers Gas Light Company. This company began purchasing gas of the Beverly company in 1905 and ceased operating its own works. In 1911 it was consolidated with the Beverly company. At the time of the consolidation the price of gas in Danvers was reduced from \$1.70 to \$1.35, and in Beverly from \$1.15 to \$1.10 net a thousand cubic feet. This difference in price between the two communities continued up to Oct. 1, 1917, when the company increased the maximum net price in Beverly to \$1.20 but made no change in the Danvers price. On July 1, 1918, the company further increased the price of gas in Beverly to \$1.40 and also added 15 cents to the Danvers price, or to \$1.50 net. The complaint of the selectmen is that "Danvers is now entitled to gas at the same price as is Beverly."

At the time of the consolidation the Board considered the question of a difference in price between the two communities and said: —

But while the company undertook to justify a difference in price between Beverly and Danvers the Board is not satisfied that any sufficient reason exists for a permanent difference in price as between the two municipalities when supplied by the same company, and that any difference in price should not be a permanent arrangement but should disappear as the causes upon which it is based are eliminated and the benefits to be derived by the Beverly company from the increase in its business are more fully realized.

During the period of nearly seven years since the consolidation, the company's gas business in Danvers has increased substantially and in far greater proportion than in Beverly. The Danvers customers have meantime paid in the excess price charged them more than enough to retire the old works in Danvers and any expenses necessarily incident to incorporating its business in that of the Beverly company. Had the Danvers company never existed and the Beverly company had extended its mains into Danvers, it would be difficult to find satisfactory reasons for a difference in price as between the two groups of customers. Such reasons would certainly justify a similar difference between different sections of Beverly and would introduce a factor in rate making which has commonly been regarded as unworkable.

In view of the fact that the causes upon which a difference in price was based have been eliminated, and that the benefits of the Danvers business have been realized by the Beverly company, it seems only reasonable that all the consumers of the Beverly company should be on the same footing in bearing the burdens of present trying conditions.

For the foregoing reasons the Board recommends that, on and after the first day of October next, the maximum net price of gas sold and delivered by the Beverly Gas and Electric Company in Danvers shall not exceed the price in Beverly. (Sept. 6, 1918.)

PETITION OF THE NORTH ADAMS GAS LIGHT COMPANY.

This is a petition by the North Adams Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the prices of gas and electricity sold and delivered by said company.

After notice by publication and by personal service upon the mayor of North Adams and the chairman of the selectmen of Clarksburg, the Board gave a public hearing in North Adams to the petitioner, the city and all other persons interested.

In 1911, upon a statutory complaint of the price and quality of the gas and electricity supplied by the company, the Board recommended that the maximum net price of gas be reduced to \$1, and that the minimum charges for gas and electricity be reduced to 50 cents and \$1 monthly. This recommendation was accepted by the company. The dollar price of gas became effective on May 1, 1911, and the minimum charges for both gas and electricity were entirely abolished. The company desires to increase its price of gas and to establish minimum charges to consumers of both gas and electricity in order to meet increased costs due to existing abnormal war conditions.

Since 1911 the Legislature has enacted, in 1913, a provision affecting minimum charges to consumers of electricity for lighting purposes, similar in language to that theretofore in force relative to such charges to consumers of gas. These provisions are now found in sections 186 and 189, respectively, of chapter 742 of the Acts of the year 1914. They read as follows:—

No charge for the use of a meter during any portion of the twelve consecutive months preceding the thirtieth day of June of any year shall be made if the consumer during said time uses gas to the value of seven dollars. . . .

No charge shall be made by any person, partnership or corporation furnishing electricity for lighting purposes for the use of a meter during any portion of twelve consecutive months, if the consumer during that time uses electricity to the value of nine dollars. . . .

While not expressly authorizing minimum charges, the inference is strong that within the limits expressed such charges are justified. At the time of the 1911 decision minimum charges had

just been introduced and applied in a way to cause considerable irritation. The Board permitted their continuance with restrictions intended to remedy the features of which complaint had been made, but the company deemed it best to abolish them entirely. In view of the provisions quoted and the desirableness of having a uniform system of charges prevailing in all the companies under the Board's supervision, it is recommended that, if introduced, the minimum monthly charge for electricity be limited to 75 cents and for gas to 50 cents. In either case, once a year there should be a rebate of any excess over the value of gas or electricity used at the established rates because of the minimum charge if within that period the customer uses gas or electricity to the value of \$7 or \$9, respectively.

In common with other gas companies the North Adams company did not feel the full effect of the present cost of coal, oil and labor in the earlier part of the last fiscal year. It is estimated, however, that, at the prices of labor and materials and with the same output as last year, the cost of the delivered gas during the current year will exceed by 30 cents the cost in 1916, the last year of anything approaching normal conditions. Moreover, there is no immediate prospect of any relief.

Under such circumstances the Board is of the opinion that some relief should be granted. Without attempting to enter into any extended discussion of the debatable questions relative to depreciation, return and management, which were so fully considered in the earlier decision, the Board believes that the price hereinafter named will give a reasonable measure of relief and enable the company to meet the present emergency.

The increase recommended should also be made applicable not only to the maximum price but to all prices, including those for gas sold to other companies. Should experience demonstrate that further changes in price are necessary to do justice either to consumers or company, a modification of this order will be made.

The following is therefore adopted: —

On the petition of the North Adams Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on April 3, 1911, the price of gas sold and delivered after May 1, 1911, by said company

was fixed at not exceeding \$1 net a thousand cubic feet, and for authority to increase its price for gas and to restore minimum charges for gas and electricity, after notice by publication and by personal service upon the mayor of North Adams and the chairman of the selectmen of Clarksburg and a public hearing, it is —

Ordered, That the former action of the Board on April 3, 1911, fixing the price of gas sold and delivered on and after May 1, 1911, by said company at not exceeding \$1 net a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered after Sept. 1, 1918, not exceeding \$1.20 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition, as provided by law, or upon the Board's own motion after notice and a public hearing; and that so much of said former action of the Board as relates to minimum charges be revised and said company authorized, subject to the provisions of law applicable thereto, to introduce minimum monthly charges in the rates for gas and electricity. (Sept. 13, 1918.)

Guy W. Cox, for the company.

J. O'Halloran, for city of North Adams.

PETITION OF THE NORTHAMPTON GAS LIGHT COMPANY.

This is a petition by the Northampton Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayor of Northampton, the Board gave a public hearing in Northampton to the petitioner, the city and all other persons interested.

In 1915, upon a complaint by the mayor of Northampton and after exhaustive hearings, the Board recommended that the maximum net price of gas sold by the company be reduced to \$1. This recommendation was accepted by the company and became effective Feb. 1, 1915. The purpose of the present petition is for authority to increase the price to enable the company to meet the increased costs due to the existing abnormal war conditions.

The unprecedented levels which the prices of coal and oil, the essential materials for producing gas, have reached are too well known to require discussion. The cost of producing the gas supplied by the company during the past fiscal year exceeded by 20

cents the production cost at the time when the Board had the matter under consideration in 1915. Even then the company had not felt the full effect of the increased costs throughout the last fiscal year, and it is estimated that, at present prices of coal, oil and labor, the cost of the delivery of gas during the current year will exceed last year's cost by about 13 cents, with no immediate prospect of any relief.

Under such circumstances the Board is of the opinion that an increase in price should be granted, and that the price hereinafter named will be sufficient to enable the company to meet the present trying conditions. It is hoped that these abnormal costs may not outlast the war. At any rate, the price which the Board found to be fair in 1915 should be restored as soon as the present emergency ends, and unless it shall then appear not to be reasonable in view of conditions then prevailing.

The following is therefore adopted:—

On the petition of the Northampton Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on Jan. 30, 1915, the price of gas sold and delivered by said company on and after Feb. 1, 1915, was fixed at not exceeding \$1 net a thousand cubic feet, and for authority to increase its price, after notice by publication and by personal service upon the mayor of Northampton and a public hearing, it is—

Ordered, That the former action of the Board on Jan. 30, 1915, fixing the price of gas sold and delivered by said company on and after Feb. 1, 1915, at not exceeding \$1 net a thousand cubic feet, is hereby revised, and said company authorized to charge for gas sold and delivered after Sept. 1, 1918, not exceeding \$1.25 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition, as provided by law, or upon the Board's own motion after notice and a public hearing. (Sept. 13, 1918.)

Guy W. Cox, for the company.

J. C. Hammond, for city of Northampton.

PETITION OF THE NEWBURYPORT GAS AND ELECTRIC COMPANY.

This is a petition by the Newburyport Gas and Electric Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayor of Newburyport, the Board gave a public hearing in Newburyport to the petitioner, the city and all other persons interested.

This company was before the Board under a similar petition a year ago, and on Oct. 26, 1917, the company was authorized to charge a maximum net price of \$1.40 for gas sold and delivered after Oct. 1, 1917. At the time when that case was heard there was reason to believe that the abnormal costs of materials and labor necessary for the company's business might be more temporary than experience has since proved. It was recognized, however, that under such unstable conditions a modification of the order might become necessary. Sufficient time has now elapsed to form a more accurate judgment of the effect of the extraordinary increase in prices upon the cost of making and distributing the gas supplied by the company. Moreover it is now evident that these costs are not likely to be lower during the current fiscal year.

During the year which ended June 30, 1918, the company sold 40,300,000 cubic feet of gas, and its operating profit was \$2,599 to provide for depreciation and return upon a gas plant having a book value of \$185,206. Had the price now prevailing been in force throughout the year, the balance of \$2,599 would have been \$1,666 more, or a total of \$4,265. It is estimated that, at the present cost of coal and the present scale of wages, the operating costs for the current year will show an increase of about \$15,000. The need of further relief, in view of the facts, is manifest; and the price named hereafter is made to meet the existing emergency. But as stated in the earlier decision, if experience demonstrates that it is either too high or too low, it should be reconsidered.

The following is therefore adopted:—

On the petition of the Newburyport Gas and Electric Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on Oct. 26, 1917, the price of gas sold and delivered after Oct. 1, 1917, by said company was fixed at not exceeding \$1.40 net a thousand cubic feet, and for authority to increase its price to \$2, after notice by publication and by personal service upon the mayor of Newburyport and a public hearing, it is —

Ordered, That the former action of the Board on Oct. 26, 1917, fixing

the price of gas sold and delivered after Oct. 1, 1917, by said company at not exceeding \$1.40 a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered after Sept. 1, 1918, not exceeding \$1.80 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition, as provided by law, or upon the Board's own motion after notice and a public hearing. (Sept. 18, 1918.)

H. I. Bartlett, for city of Newburyport.

PETITION OF THE NEW BEDFORD GAS AND EDISON LIGHT
COMPANY.

This is a petition by the New Bedford Gas and Edison Light Company for a revision of the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayor of New Bedford and chairmen of the selectmen of Acushnet, Dartmouth and Fairhaven, the Board gave a public hearing in New Bedford to the petitioner, the city and towns and all other persons interested.

On May 14, 1918, upon the company's petition, under section 163 of chapter 742 of the Acts of the year 1914, it was authorized to increase its maximum net price to not exceeding \$1 net a thousand cubic feet from and after May 1, 1918. In the Board's decision attention was directed to the fluctuating and exceptional costs which the company had met in the months of January and February, due to the severe cold and scarcity and low grade of coal, as well as its price. It was recognized that upon such conditions it was difficult to forecast the immediate future, and the Board indicated in its decision and order that, if the price named proved inadequate, the matter should be reconsidered.

Meantime the fiscal year of the company has closed and a more intelligent review of its affairs can be made. In fact, in common with other companies, it has not felt until the past few months the full burden of the increased costs of materials and labor essential for the production and distribution of gas, and for that matter, with respect to the important factor of oil, will not until September. At the hearing it was estimated that the cost of the gas at the burner in June amounted to 85.9 cents,

and that additional costs for increases in wages and coal, effective meantime, and for oil, when the supply under the present contract is exhausted in September, amount to 9.5 cents more.

Under such circumstances the need of further relief is obvious, especially as it is now manifest that the present conditions will prevail throughout the current year. The Board therefore authorizes the company to increase its price to the figure named in the order. But as stated in its earlier decision, if experience demonstrates that it is either too high or too low, it should be reconsidered.

The following is therefore adopted by a majority of the Board (Commissioner Lewenberg dissenting as to the amount of the increase): —

On the petition of the New Bedford Gas and Edison Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, and the terms of a certain order adopted by the Board on May 14, 1918, relative to the price of gas thereafter sold and delivered by said company, for a revision of said action of the Board, after notice by publication and by personal service upon the mayor of New Bedford and the chairmen of the selectmen of Acushnet, Dartmouth and Fairhaven, and a public hearing, it is —

Ordered, That the former action of the Board on May 14, 1918, fixing the maximum net price of gas sold by said company on and after May 1, 1918, at not exceeding \$1 a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered in said city of New Bedford on and after Sept. 1, 1918, not exceeding \$1.10 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition, as provided by law, or upon the Board's own motion after notice and a public hearing. (Sept. 18, 1918.)

E. F. Rowe, for New Bedford Board of Commerce.

PETITION OF THE CHARLESTOWN GAS AND ELECTRIC COMPANY.

This is a petition by the Charlestown Gas and Electric Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayors of Boston and Somerville, the Board gave a public

hearing in Boston to the petitioner, the cities and all other persons interested.

The company supplies both gas and electricity in that part of Boston known as Charlestown, and gas only in a portion of Somerville. It is charging 85 cents net a thousand cubic feet for the gas which it supplies. Prior to 1906 it was charging \$1 net. Upon a complaint under the statute the Board found that the company might reasonably reduce its price to 90 cents, and the price fixed by the Board was put into effect Jan. 1, 1906. Upon a similar complaint and finding by the Board in 1910 the company reduced its price to 85 cents, and again, voluntarily, in 1912, to 80 cents. On Dec. 20, 1917, the price was increased to 85 cents. The purpose of the present petition is for authority to increase the price beyond the limits fixed by the Board in the proceedings mentioned, namely, to \$1.15 net a thousand cubic feet, in order to enable the company to meet the increased costs due to the existing abnormal war conditions.

Because of coal on hand or under contract at the pre-war prices, it did not immediately feel the extraordinary increases in coal costs, and the 5-cent increase last October proved sufficient for the needs of the year which has just closed. But the cost of the gas supplied steadily increased during the year and averaged for the year 15 cents over the preceding year. The end of the war is not in sight, and during the current year the company must meet the full burden of the present exceptional prices of labor, coal and all other materials entering into the operation and maintenance of the plant. It is estimated that at these prices the average cost of the gas delivered to the customer will be 96 cents, exclusive of any provision for depreciation or return.

Under such circumstances the need of some increase in price is obvious, and, in the opinion of the Board, the price herein-after named should give a proper measure of relief. If, however, experience demonstrates that it is either too high or too low, it should be reconsidered.

The following is therefore adopted by a majority of the Board (Commissioner Lewenberg being of the opinion that the price should not exceed \$1.05 net a thousand cubic feet): —

On the petition of the Charlestown Gas and Electric Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company, after notice by publication and by personal service upon the mayors of Boston and Somerville and a public hearing, it is —

Ordered, That the former action of the Board relative to the price of gas sold and delivered by said company is hereby revised, and that said company is hereby authorized to charge for gas sold and delivered after Sept. 20, 1918, not exceeding \$1.10 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition as provided by law, or upon the Board's own motion after notice and a public hearing. (Oct. 1, 1918.)

A. E. Pillsbury, for the company.

PETITION OF THE PLYMOUTH GAS LIGHT COMPANY.

This is a petition by the Plymouth Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the chairmen of the selectmen of Plymouth and Kingston, a public hearing was given at Plymouth to the petitioner, the towns and all other persons interested.

Upon a similar petition the Board on May 14, 1918, authorized the company to increase its price and to charge not exceeding \$1.80 net a thousand cubic feet for gas sold and delivered after May 1, 1918. It was indicated in that decision that the Board believed the increase would give a proper measure of relief, but that, should experience prove a change in this price necessary to do justice either to consumer or company, the order would be modified. The company's fiscal year has closed meantime, and the results of the year may now be ascertained accurately. But the purpose of the petition is not confined merely to a consideration of such further increases as may be necessary to meet the extraordinary costs of the current year. The company also urges that it be authorized to sell gas at \$1.65 net a thousand cubic feet, the price fixed by the Board in 1912, plus such additional amounts from time to time as shall equal the actual

increase meantime in the cost of making and distributing the gas, or that the company be authorized to fix from time to time such price as will reasonably insure sufficient income to meet the "costs of the service," including operation, taxes, interest, depreciation and dividends.

During the year which ended June 30, 1918, the company sold 24,887,500 cubic feet of gas, and its net income available for interest and for depreciation and return upon plant with a book value of \$231,810 was \$6,714.76. Interest charges alone amounted to \$4,508.19. Had the price fixed by the Board in May prevailed throughout the year the net income would have been increased by about \$3,400. Due to coal on hand at the beginning of the year, the company did not feel the full effect of the existing extraordinary prices until the latter part of the year. This item alone will add nearly \$15,000 to the costs of the current year, and make the cost at the burner exceed \$1.70. Under such circumstances the need of further relief is obvious, and the only question is as to the amount and the method of granting it.

The Board recognizes the unusual stress to which this and all the companies under its supervision are subjected. The cost of conducting the business has reached an exceptional and unprecedented level. The causes are beyond the company's control. It is probable that they will not outlast the war, at least to the present extent. The service which the companies render is essential to the convenience of the community life. Under such abnormal conditions it has seemed to the Board to be its duty to make such temporary readjustments in price as may be necessary to preserve the ability of the companies to render their essential service, protecting the consumer at the same time from any exploitation under the guise of war necessity, and to postpone to the return of stable conditions and normal costs any final settlement of controverted rate questions. Such a policy is necessarily tentative, and prices so fixed must and should be modified from time to time as changing conditions may require. Moreover, while companies should exercise the utmost prudence and economy in their management, it is in the public interest that such price adjustment shall be sufficiently liberal to give the company due reward for adequate and efficient service.

But the contention of the company goes farther than this. It urges that a new method of applying regulation shall be adopted. The new method proposed is to take either the 1912 price established by the Board as a base, adding thereto the increases in cost encountered by the company meantime and from time to time, or the cost of conducting the business as developed from time to time from the company's accounts, including prearranged amounts for depreciation and return, and to provide that the price to customers shall be adjusted automatically at brief intervals accordingly. This is a conscious attempt to apply to gas prices, by order of the Board, the so-called "service at cost" recently adopted by the Legislature with respect to street railways, and was urged with ability and force at the hearing.

It should not be overlooked that this proposal does not involve any new principle; rather, a new application of one long recognized and followed. The whole attempt of public regulation has been to secure fair prices to consumers, and to the companies fair and adequate compensation for the services rendered, which obviously depends upon its reasonable cost, including in such cost a normal return upon the capital prudently and honestly invested for its performance, and ample provision for depreciation. But in the specific case the reasonable cost is not necessarily dependent upon the self-developed costs of the company. Moreover, the long-established and persistently maintained feature of the regulation of gas and electric companies in this Commonwealth, namely, public control over the issue of securities, has consistently assumed that the normal return is not to be measured by the same rate per cent. upon the "capital investment" of each and every company.

No doubt certainty of return is earnestly desired, but such certainty necessarily must involve the abandonment of any expectation of further profit, and in the end the loss of the initiative of self-interest which is the chief claim for the continuance of the private ownership of public utilities. Moreover, whatever its shortcomings, it must be admitted that the method of applying regulation to gas and electric companies in this Commonwealth for more than thirty years has on the whole resulted in companies financially strong and able to perform their service

upon reasonable and, in many instances, relatively low terms. To abandon such a policy in order to meet the exigencies of abnormal war conditions seems to the Board unwise and unnecessary. If conditions following the war make a change in the method of regulating public utilities expedient, it will be time enough then, with sounder and more intelligent views of present and future conditions, to determine what change, if any, shall be made.

In view of all the circumstances the Board is of the opinion that the price hereinafter named will give the measure of relief required by this company to meet the present emergency, but should experience demonstrate that a change in price is again necessary to do justice either to consumers or company, a modification of this order will be made.

The following is therefore adopted: —

On the petition of the Plymouth Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on May 14, 1918, the price of gas sold and delivered by said company on and after May 1, 1918, was fixed at not exceeding \$1.80 net a thousand cubic feet, and for authority to sell gas at \$1.65 net a thousand cubic feet plus such additional amounts from time to time as shall equal the actual increase meantime in the cost of making and distributing the gas, or to fix from time to time such price as will reasonably insure sufficient income to meet the "costs of the service," after notice by publication and by personal service upon the chairmen of the selectmen of Plymouth and Kingston, it is —

Ordered, That the former action of the Board on May 14, 1918, fixing the price of gas sold and delivered by said company on and after May 1, 1918, at not exceeding \$1.80 net a thousand cubic feet, is hereby revised, and said company authorized to charge for gas sold and delivered after Oct. 1, 1918, not exceeding \$2 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition, as provided by law, or upon the Board's own motion after notice and a public hearing. (Oct. 10, 1918.)

Arthur Lord, for the company.

PETITION OF THE BOSTON CONSOLIDATED GAS COMPANY.

This is a petition of the Boston Consolidated Gas Company, under the provisions of section 9 of chapter 422 of the Acts of the year 1906, to raise the standard price per thousand cubic feet from 90 cents to \$1 because of greater burdens which have been imposed upon the company, and because of the great increase in the prices of labor and material and other changes in conditions substantially increasing the general cost of the manufacture and distribution of gas.

After notice by publication and by personal service upon the mayor of Boston and chairmen of the selectmen of the towns of Brookline and Milton, the Board gave the company and all other persons interested a public hearing in Boston.

The act in question is the so-called "Sliding Scale" act, modeled upon the English practice, and made applicable to the Boston company in 1906. The essential characteristic of this method of regulating the price of gas is by a prearranged automatic and interdependent adjustment of the price to consumers and the rate of dividends to stockholders, whereby for every decrease or increase in the price the stockholders are permitted an increase or suffer a decrease in the rate of dividend. In the Boston act, in section 1, the standard price was fixed at, and limited to, 90 cents, and the standard rate of dividends was fixed at 7 per cent. This section and section 2, setting forth the terms upon which the price and rate are adjusted, read as follows:—

SECTION 1. From and after the thirtieth day of June in the year nineteen hundred and six, the standard price to be charged by the Boston Consolidated Gas Company for gas supplied to its customers shall be ninety cents per one thousand cubic feet, which price shall not thereafter be increased except as hereinafter provided. From and after the said date the standard rate of dividends to be paid by said company to its stockholders shall be seven per cent per annum on the par value of its capital stock, which rate shall not thereafter be increased except as hereinafter provided.

SECTION 2. If during any year ending on the thirtieth day of June the maximum net price per thousand feet charged by the company has been less than the standard price, the company may during the following year declare and pay dividends exceeding the standard rate in the ratio

of one fifth of one per cent for every one cent of reduction of said maximum net price below the standard price.

After the adoption of the act the company reduced its price of gas on June 30, 1906, from 90 to 85 cents, and on July 1, 1907, to 80 cents. The last-named price continued to Jan. 1, 1918, when it was increased to 90 cents. Meantime the company paid a dividend of 7 per cent. for the year which ended June 30, 1907, 8 per cent. the following year, and 9 per cent. thereafter until July 1, 1913. During the succeeding years it paid 8 per cent. in 1914, $8\frac{1}{2}$ in 1915 and 1916, and 7 in 1917 and 1918. The increase in price to 90 cents at the beginning of the present year marks the limit to which the company can go under the sections already quoted.

The Legislature, however, foresaw that changing conditions might make the relation of price to dividend as established in 1906 inequitable, and provided for such possibility in section 9, under which this petition is brought and which reads as follows: —

SECTION 9. At any time after the expiration of ten years from the thirtieth day of June in the year nineteen hundred and six, the board of gas and electric light commissioners shall have authority upon the petition of the company, or upon the petition of the mayor of any city or of the selectmen of any town in which the company is supplying gas to consumers, to lower or raise the standard price per thousand cubic feet to such extent as may justly be required by reason of greater or less burdens which may be imposed upon the company, by reason of improved methods in the art of manufacture, by reason of changes in the prices of material and labor, or by reason of changes in other conditions affecting the general cost of the manufacture or distribution of gas.

It is to be noted that no provision was made for any change in the standard rate of dividend, and therefore the inference seems irresistible that the Legislature deemed 7 per cent. a fair return for the company upon its capital stock. Moreover, the language of the act itself, as well as its history and the English precedent upon which it was modeled, makes it evident that the Legislature fixed the standard price at a figure sufficient, in its opinion, to permit the company to earn the standard dividend. A price so fixed necessarily reflected the then cost of producing

and distributing gas, based on the experience not only of the Boston company, but of the industry as a whole. Obviously if such cost were to be subsequently affected by improvements in the art, or other circumstances not attributable to the skill and efficiency of the management, or by decreased or increased burdens beyond its control, the standard price would no longer bear the same relation to the standard dividend as at the outset; and the stockholders might have an undue reward, notwithstanding management of a very moderate capacity, on the one hand, or on the other might be unable to earn the stipulated return, without fault on the part of the management and in spite of the utmost skill and efficiency. To correct such maladjustment of the price to the dividend was the manifest purpose of the section last quoted, and the issue raised by this petition is whether or not there has been a change in conditions of a character and extent to require a modification of the standard price.

The unprecedented prices which the essential factors in gas making — coal, oil and labor — are now commanding are too well known to require discussion. The causes are beyond the control of the companies. The resulting increase in the cost of making and distributing gas under conditions similar to those surrounding the Boston company have approximated 30 cents as compared with the cost at the time when the standard price was adopted and during the intervening pre-war period. It is true that the Boston company, by reason of the large amount of gas purchased of the affiliated coke-oven plant at Everett, a fortunate contract for gas oil, and, again through its affiliations, a reliable supply of coal and coke on favorable terms, has not felt the full effect of such increased cost. But it is equally true that, without fault on the part of its management and in spite of skill and efficiency, the standard price of 90 cents no longer bears the same relation to the cost at the burner as it did in 1906, and that this is due specifically to "changes in the prices of material and labor."

There is, however, substantial embarrassment to modifying the standard price under conditions which are so admittedly abnormal. The Sliding Scale system of regulation makes reduction in price to the consumer depend solely upon the desire of

the stockholders for greater dividends. It rests upon the belief that this desire will prove an effective stimulus to such increased skill and efficiency in management as will make lower prices to consumers probable. For its proper operation the conditions upon which the relation of price to dividend are established should be stable and likely to continue for a sufficient period to demonstrate the effectiveness of the incentives to good management. Otherwise the system will achieve little by way of actual regulation of price.

The Board has been of the opinion that the present extraordinary conditions are not likely to outlast the war, even assuming that pre-war conditions may not immediately be restored. Therefore it has seemed expedient in other cases to temporize by making such adjustments as may for the moment seem necessary, but to postpone until the return of normal conditions any final conclusions upon debatable rate questions. Such a policy seems applicable with even greater force to establishing a standard price under the Sliding Scale plan for the reasons already set forth. The Board has accordingly reached the conclusion that this petition should be granted, but subject to the limitations expressed in the order. Upon the expiration of such limitations such further action should be taken as conditions then prevailing may justify.

It is also to be remembered that the question at issue is the standard price under the act, and not necessarily the price to be now charged the consumer. It is the intent of the act that the latter price is to be worked out by the management within the limits imposed by the standard price and influenced by the incentives held out by this system of regulation.

The following is therefore adopted by a majority of the Board (Commissioner Lewenberg not assenting thereto): —

On the petition of the Boston Consolidated Gas Company, under the provisions of section 9 of chapter 422 of the Acts of 1906, to raise the standard price per thousand cubic feet from 90 cents to \$1, for the reasons therein alleged, after notice by publication and by personal service upon the mayor of Boston and chairmen of the selectmen of Brookline and Milton and a public hearing, it appearing that an increase in the standard price to the extent and upon the terms hereinafter set forth is justly required by reason of changes in the prices of material and labor, it is —

Ordered, That from and after the date hereof the standard price to be charged by the Boston Consolidated Gas Company for gas supplied to its customers shall be \$1 per thousand cubic feet for the duration of the war, but not exceeding one year from said date in any event, unless meantime lowered or raised upon petition as provided by law. (Oct. 21, 1918.)

J. P. Lyons, for city of Boston.

C. W. Brown, for Harvard Improvement Association of Dorchester.

A. Piotti and R. P. Delano, for Dorchester Board of Trade.

B. C. Lane, for United Improvement Association.

J. T. Harris, for Dorchester Householders' League.

PETITION OF THE LAWRENCE GAS COMPANY.

This is a petition by the Lawrence Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayors of Lawrence and Methuen and the chairmen of the selectmen of Andover and North Andover, the Board gave a public hearing in Lawrence to the petitioner, the cities and towns and all other persons interested.

Upon a similar petition the Board on April 12, 1918, in view of the extreme costs of labor and materials, authorized the company to increase its maximum net price from 85 to 95 cents. Meantime the fiscal year of the company has closed, and a more intelligent review of its affairs and needs can be made. In common with other companies it did not feel the full burden of the increased costs until the latter part of that year, and, for that matter, in some important particulars not until after its close. At the hearing it was estimated that, at the present prices for coal and oil and the present scale of wages, the average cost of gas at the burner during the current year will exceed by over 20 cents the average cost of the preceding year. Due consideration must also be given to the fact that its coal bears an additional freight rate of \$1.05 a ton as compared with companies having their works at tidewater, thereby adding about 5 cents to the cost of the gas.

The need of further relief, in view of the facts, is manifest,

and the price named in the following order is made to meet the existing emergency. But, as stated in the earlier decision, if experience demonstrates that it is either too high or too low, it should be reconsidered.

The following is therefore adopted: —

On the petition of the Lawrence Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914 and the terms of a certain order adopted by the Board on April 12, 1918, relative to the price of gas thereafter sold and delivered by said company, for a revision of said action of the Board, after notice by publication and by personal service upon the mayors of Lawrence and Methuen and the chairmen of the selectmen of Andover and North Andover, and a public hearing, it is —

Ordered, That the former action of the Board on April 12, 1918, fixing the maximum net price of gas sold by said company after April 1, 1918, at not exceeding 95 cents a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered from and after Oct. 1, 1918, not exceeding \$1.15 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition, as provided by law, or upon the Board's own motion after notice and a public hearing. (Oct. 24, 1918.)

W. Coulson, for the company.

D. J. Murphy, for city of Lawrence.

C. A. Clifford, for city of Methuen.

WOBURN GAS PETITION.

This is a complaint in writing, under section 162 of chapter 742 of the Acts of the year 1914, by the mayor of the city of Woburn, of the price of gas sold and delivered by the Woburn Gas Light Company.

The complaint was filed on Feb. 19, 1918, and after due notice a public hearing, as required by law, was held in Woburn on March 11, 1918.

This complaint resulted from an increase in price by the company from \$1.25 to \$1.50 net a thousand cubic feet, which became effective Feb. 1, 1918. At the close of the hearing the Board stated that the issue raised was whether or not the price should be reduced, and, further, if upon their consideration the facts justified the Board in concluding that the price should not be reduced at once, the Board might, having in view the return

of normal conditions, withhold its decision rather than dismiss the complaint; and this course was followed by the Board.

On June 10, 1918, the company made a further increase in price from \$1.50 to \$1.60 net a thousand cubic feet, effective on June 20, 1918. The company brought this increase seasonably to the attention of the mayor and the Board. A protest was made by the mayor, but no affirmative action upon the pending complaint was deemed necessary by the Board in the light of prevailing conditions.

On Aug. 10, 1918, the company made a still further increase in price from \$1.60 to \$1.85 net a thousand cubic feet, effective as of Aug. 20, 1918. The matter was again called to the Board's attention by the mayor, who filed on Sept. 21, 1918, a formal petition, "in accordance with provisions of sections 162 and 163 of chapter 742 of the Acts of 1914," for a reduction in the company's price and "to fix a maximum price for gas in the city of Woburn." The Board accordingly reopened the case upon the original complaint, and heard the parties in Woburn on Sept. 27, 1918, upon this and the mayor's supplementary petition.

Up to the several increases of price noted above, the maximum net price of \$1.25 had prevailed since 1912. Prior to that year the price was \$1.40, but after protracted hearings, and pending a decision upon a complaint under the statute, the present management of the company came into control and reduced the price to \$1.25 net, and the complaint was withdrawn. The company makes coal gas only, and supplies a relatively small community, whose growth in population has for a number of years been inconsiderable. During the past two years, ending June 30, 1917 and 1918, its output has amounted to 22,009,600 and 23,096,300 cubic feet, respectively. The affairs of the company have been prudently and economically managed.

In common with other gas companies the Woburn company did not feel the full effect of the present costs of coal and labor during the earlier part of the last fiscal year, nor, indeed, their entire burden until the summer months of the current fiscal year. This was due to a substantial amount of coal on hand purchased at pre-war prices. Nevertheless, the operating expenses for the last fiscal year exceeded the income.

In view of the cost at the burner, while the present costs of coal and labor prevail, the price of \$1.85 will enable the company to meet the present emergency, and does not, in the mind of the Board, impose an unfair burden on the consumer in this, that it provides at best only a reasonable dividend on the authorized capital and a moderate amount for depreciation. Such amount as will thus accrue for depreciation in the price charged the consumers must not be diverted, however, to any other purpose, but should be dealt with, as the Board has every reason to believe it will, as a trust for the plant's welfare.

In regard to the mayor's supplementary petition, that the Board fix a maximum price for gas, it is to be remembered that the present proceeding is one to reduce the price, and that the sole issue is, shall the price be reduced, and, if yes, to what extent. Save where a maximum price has already been established by the Board upon a proceeding under section 162, the initiative in establishing prices rests with the company unless it applies to the Board under section 163 to fix and determine the price. But the remedy of the public, if aggrieved, as in this case, by the company's action, is simple and prompt by a complaint under section 162. The existing conditions are admittedly abnormal, and it is hoped temporary, at least to their present extent. When conditions improve it is the plain duty of the company to reduce the price as promptly as possible, and this complaint should be renewed if the company does not act.

There was some criticism at the hearings relative to the service supplied in certain sections of the town. The Board has this matter under investigation, and finds that the troubles are largely local and are being remedied. In any event, they do not directly concern the issues raised in this proceeding.

The following is therefore adopted: —

On the complaint in writing of the mayor of Woburn, under the provisions of section 162 of chapter 742 of the Acts of the year 1914, of the price of gas sold and delivered by the Woburn Gas Light Company, and on his supplementary petition relative thereto and to fix and determine the price of gas in Woburn, it is

Voted, To dismiss the same without prejudice. (Nov. 22, 1918.)

Wilford D. Gray, mayor, *pro se*.

J. G. Maguire, for the company.

GREENFIELD GAS PETITION.

This is a complaint in writing by more than twenty customers of the Greenfield Gas Light Company, under section 162 of chapter 742 of the Acts of the year 1914, of the price of the gas sold and delivered by that company.

After due notice, as required by law, a public hearing was held at Greenfield at which the complainants and the company were respectively represented by counsel.

This company has been under its present management since December, 1906. In 1906 the maximum net price was \$1.90 per thousand feet. The company from time to time made voluntary reductions, and for several years preceding the current year the maximum net price was \$1.50. On Dec. 1, 1917, the maximum net price was increased to \$1.65 and on May 1, 1918, to \$1.80. At the time that the maximum net price was \$1.50 the rate for automatic heaters and factory use was \$1 per thousand feet. This rate was increased to \$1.10 on Dec. 1, 1917, and to \$1.20 on May 1, 1918.

In common with all gas companies, this company has had to pay the unprecedented prices for coal, oil and labor which resulted from the war. In consequence, during the year which closed June 30, 1918, its net operating income was insufficient to pay its interest charges alone, in spite of the increases in the price of gas made during the year. Had the present prices prevailed throughout the year, the net income would have been no more than sufficient to pay interest charges and dividends on the preferred stock after making a proper provision for depreciation. While there is reason to expect that conditions may soon become more normal, the company's costs, for the current year at least, will probably not be materially affected. After a consideration of its affairs and of all the factors discussed at the hearing, the Board is of the opinion that the total revenue received by the company from all its customers is not excessive so long as the present abnormal conditions continue.

An important question was raised at the hearing over the rates allowed for factory use and for automatic heaters. The difference between the maximum net rate of \$1.80 and the factory and automatic-heater rate of \$1.20 is so large as to be diffi-

cult of justification, especially where the lower rate appears to be less than the average cost to the company of the delivered gas. Moreover, in meeting an emergency like the present, it seems unfair that all customers should not share alike in the increased burdens. The Board is, therefore, of the opinion that a readjustment in the rate schedule should be made so that any reduction in revenue suffered by the reduction in the maximum net rate recommended may be made good from its other business.

In view of the foregoing considerations a majority of the Board recommends that the maximum net price for gas sold and delivered by the Greenfield Gas Light Company on and after Jan. 1, 1919, shall not exceed \$1.70 a thousand cubic feet. (Dec. 13, 1918.)

Dissenting Opinion of Commissioner Schaff.

I cannot agree with my colleagues in fixing the price at \$1.70, in view of the fact that the figures for the last three months submitted by the company show that the cost at the burner, including interest, dividends on the preferred stock and depreciation, does not exceed \$1.65 a thousand.

H. A. Weymouth and *A. S. McLaud*, for the petitioners.
Allen Hollis, for the company.

PETITION OF THE ATTLEBORO GAS LIGHT COMPANY
CORPORATION.

This is a petition by the Attleboro Gas Light Company Corporation, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayor of Attleboro, the Board gave a public hearing in Attleboro to the petitioner, the city and all other persons interested.

Upon a similar petition the Board on April 12, 1918, in view of the extreme costs of labor and materials, authorized the company to increase its price from \$1 to \$1.15 net a thousand cubic

feet. The fiscal year has closed meantime, and it is therefore possible to form a more accurate opinion of the effect of the increased costs upon its affairs. Moreover, while the company last winter had difficulty in obtaining its coal, it did not feel the full effect of the prices now prevailing until the closing months of the last fiscal year and the early months of the present year. Nor is there reason to expect any measurable relief before next spring or early summer. The need of present relief in view of the facts disclosed at the hearing is manifest, and the price named in the following order is made to meet the existing emergency. But if, and as, conditions improve, the company should reduce this price from time to time without waiting a formal announcement of peace.

A majority of the Board (Commissioner Lewenberg dissenting) has therefore adopted the following:—

On the petition of the Attleboro Gas Light Company Corporation, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, and the terms of a certain order adopted by the Board on April 12, 1918, relative to the price of gas thereafter sold and delivered by said company, for a revision of said action of the Board, after notice by publication and by personal service upon the mayor of Attleboro and a public hearing, it is—

Ordered, That the former action of the Board on April 12, 1918, fixing the maximum net price of gas sold by said company after April 1, 1918, at not exceeding \$1.15 a thousand cubic feet, is hereby revised and said company is authorized to charge for gas sold and delivered from and after Dec. 1, 1918, not exceeding \$1.30 net a thousand cubic feet for the duration of the war, unless meantime otherwise ordered upon complaint or petition, as provided by law, or upon the Board's own motion after notice and a public hearing. (Dec. 31, 1918.)

Opinion of Commissioner Lewenberg.

Being of the opinion that the price approved will enable the company to continue paying a dividend of 12 per cent. on its capital stock, I dissent therefrom.

The stockholders have paid to the corporation a premium on the stock so that the 12 per cent. on the capital amounts to a little under 9 per cent. net on the total of capital and premiums received by the corporation. In normal times when the company is furnishing gas to consumers under efficient management,

and at a low price, there would be a serious question as to whether a 9 per cent. dividend net on capital and premiums should be approved by a regulating board. But in abnormal times when the company is compelled to ask the Board to approve of increases in the rate, it appears to me to be clearly the duty of the Board not to approve of such a return on the money invested.

Capital Stock and Bonds.

Twenty-three applications for approval of an issue of stock or bonds have been decided during the year. The par value of the securities asked for was \$11,357,850, and the par value of the amount approved was \$11,144,150. In 15 cases the full amount asked for was approved.

The following table shows the securities approved by the Board for the several companies applying therefor, giving both the par value of the capital stock and the issue price thereof, determined as required by law. In the pages following will be found the several orders and votes of the Board relating thereto.

COMPANY.	CAPITAL STOCK APPROVED.			Bonds approved at Par.	Date.
	Amount at Par.	Issue Price.	Value at Issue Price.		
Athol Gas and Electric Company, . .	\$118,200	\$130 00	\$153,660	-	Jan. 14
Central Massachusetts Electric Company,	190,500	105 00	200,025	-	Nov. 7
Cohasset Water Company,	-	-	-	\$80,000	Apr. 24
Dedham and Hyde Park Gas and Electric Light Company.	-	-	-	100,000	Feb. 27
Eastern Massachusetts Electric Company,	25,000	100 00	25,000	135,000	Oct. 16
Fall River Electric Light Company, .	700,000	100 00	700,000	-	May 22
Franklin Electric Light Company, . .	25,000	100 00	25,000	-	May 15
Great Barrington Electric Light Company.	110,000	100 00	110,000	-	May 2
Lenox Electric Company,	45,000	100 00	45,000	-	May 2
New Bedford Gas and Edison Light Company.	477,000	150 00	715,500	885,000 ¹	Jan. 29
Newburyport Gas and Electric Company,	342,000	100 00	342,000	-	May 21
New England Power Company, . . .	-	-	-	500,000	Mar. 5
New England Power Company, . . .	350,000 ²	100 00	350,000	600,000	Aug. 9
Pittsfield Coal Gas Company, . . .	204,000	100 00	204,000	-	Mar. 5
Pittsfield Electric Company,	-	-	-	500,000	Jan. 17

¹ Debenture bonds.

² Preferred stock.

COMPANY.	CAPITAL STOCK APPROVED.			Bonds approved at Par.	Date.
	Amount at Par.	Issue Price.	Value at Issue Price.		
Salem Electric Lighting Company, . .	\$213,050	\$62 50 ¹	\$266,312	-	Oct. 26
Salisbury Water Supply Company, .	-	-	-	\$15,000	Apr. 16
Springfield Gas Light Company, . .	444,300	150 00	666,450	-	Aug. 9
Stockbridge Lighting Company, . .	8,500	100 00	8,500	-	May 2
	320,000	100 00	320,000	-	May 2
Turners Falls Power and Electric Company.	2,065,000	100 00	2,065,000	-	Jan. 29
Turners Falls Power and Electric Company.	2,409,100	100 00	2,409,100	-	July 19
Union Light and Power Company, .	150,000	100 00	150,000	-	Sept. 19
Webster and Southbridge Gas and Electric Company.	132,500	100 00	132,500	-	Feb. 25

¹ Par value, \$50.

PETITION OF THE ATHOL GAS AND ELECTRIC COMPANY.

This is an application by the Athol Gas and Electric Company for the approval of an issue of additional capital stock of the par value of \$125,000 for the payment of liabilities incurred for purchase, extensions and enlargements of its plant and property.

On June 30, 1917, the company had outstanding promissory notes to the amount of \$289,900. Between June 30, 1914, and the former date the net additions to its plant accounts have been \$125,730. It has meantime acquired at a cost of \$28,000 a transmission line, formerly owned by the Northern Massachusetts Street Railway Company, extending from Athol to Gardner and Westminster.

The following is therefore adopted by a majority of the Board:—

On the petition of the Athol Gas and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$125,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Athol Gas and Electric Company, in conformity with all the requirements of law

relating thereto, at the price of \$130 a share, as determined by its directors, of 1,182 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 967 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1917, and the proceeds of 215 shares to the payment of the cost of the Athol-Gardner-Westminster transmission line and other additions to plant made subsequent to June 30, 1917.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Springfield Daily Republican" and the "Fitchburg Daily News," newspapers published in the cities of Boston, Springfield and Fitchburg, respectively. (Jan. 14, 1918.)

E. C. Mason, for the company.

PETITION OF THE PITTSFIELD ELECTRIC COMPANY.

This is an application by the Pittsfield Electric Company for the approval of an issue of bonds of the par value of \$500,000 for the payment and refunding of its bonds now outstanding to the amount of \$150,000, and the payment of its floating debt and of the cost of additions to its power plant at Silver Lake.

On Dec. 1, 1917, the company had outstanding bonds to the amount of \$150,000, and promissory notes to the amount of \$382,130. The bonds mature May 1, 1918. The company is engaged in erecting a substantial addition to its generating station at Silver Lake, including the installation of a 2,500-kilo-watt turbine and its auxiliaries, estimated to cost when completed \$325,000. Upon this project it appears to have expended between June 30 and Dec. 1, 1917, \$94,134, and upon other additions to plant over \$33,000 more.

On Nov. 2, 1917, the Board approved of the issue of 2,250 shares of new stock at \$125 a share, and specified that the proceeds of 1,756 shares were to be applied to the payment of the company's notes outstanding on June 30, 1917, to the amount of \$219,500. Meantime the directors have decided that it is

inexpedient to issue over 1,250 of such shares at the present time, and this amount of stock has been offered to the stockholders, but has not been actually paid in. To provide for its maturing bonds and the balance of its floating debt and for the completion of the addition to its station, the company has determined upon an issue of first mortgage bonds to the aggregate amount of \$500,000. It can issue of said bonds, however, only such amount as will not exceed "its capital stock actually paid in at the time of such issue and applied to the purposes of the corporation." When the 1,250 shares mentioned above have been paid in, its capital stock will be \$500,000.

The following is therefore adopted:—

On the petition of the Pittsfield Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of bonds to the amount of \$500,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of bonds hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Pittsfield Electric Company, in conformity with all the requirements of law relating thereto, of bonds, at not less than par and accrued interest, to the amount of \$500,000, payable in not exceeding fifteen years from the date thereof, bearing interest at a rate not exceeding 6 per cent. per annum, and secured by a first mortgage of the company's franchise and property, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of bonds of the par value of \$150,000 to the payment and cancellation of all of the outstanding bonds of the company which mature on May 1, 1918, the proceeds of bonds of the par value of \$225,000 to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 1, 1917, and the proceeds of the remainder of said bonds to the payment of the cost of the addition to the Silver Lake station, now in progress, incurred subsequent to said Dec. 1, 1917; but only such amounts of said bonds shall be issued from time to time as will not exceed the capital stock of said company actually paid in at the time of such issue and applied to the purposes of the corporation. (Jan. 17, 1918.)

PETITION OF THE NEW BEDFORD GAS AND EDISON LIGHT
COMPANY.

This is an application by the New Bedford Gas and Edison Light Company for the approval of an issue of additional capital stock of the par value of \$477,000 and of an issue of mortgage bonds of the par value of \$885,000, for the purpose of paying existing indebtedness incurred for permanent additions to its plant and for further additions thereto and extensions thereof.

On Dec. 1, 1917, the company had outstanding debenture bonds and promissory notes to the aggregate amounts of \$1,500,000 and \$1,965,000, respectively. It is the purpose of the company to apply the proceeds of the proposed issues of stock and bonds to its floating debt. The debenture bonds outstanding and the proposed new bonds are to be part of a larger authorized issue, all secured by a mortgage of the company's franchise and property (exclusive of certain minor real estate holdings not used in connection with its business). Of the proposed new bonds, it can issue only such amount as together with the debenture bonds already out will not exceed "its capital stock actually paid in at the time of such issue and applied to the purposes of the corporation." As the capital stock of the company is now \$1,908,000, the issue of new bonds is restricted to \$408,000 until the proposed additional stock has been actually paid in.

In 1916 the company began the erection of a new electric-generating station with a capacity of 37,000 kilowatts, including certain equipment to be removed from its old station. Meantime the growth of the company's business has necessitated the installation of an additional 15,000-kilowatt unit, and war conditions have delayed the work and increased its cost above the original estimates. Up to Dec. 1, 1917, the expenditure upon this new station, including the land, had exceeded \$2,100,000, and it was estimated that the cost of completion will exceed \$560,000.

On Nov. 7, 1916, the Board approved of an issue of stock at a price to yield \$715,000, the proceeds of which were applied to the cost of the new station incurred subsequent to Sept. 1, 1916.

This stock has been issued and the proceeds duly applied. On June 12, 1917, the Board also approved of the issue of the \$1,500,000 debenture bonds already mentioned, to enable the company to fund to that extent its floating debt then outstanding. These bonds were duly issued and the proceeds so applied, with the exception of \$340,000 still in hand and available for that purpose. The growth of the company's business has also necessitated substantial additions to its gas plant and especially to its electric-distributing system. Between April 1, 1915, and Dec. 1, 1917, the net additions to its plant accounts have been \$860,000, and in an issue of stock authorized by the company in 1915 no provision was made for floating debt outstanding on the former date to the extent of \$460,000, representing expenditures upon plant theretofore made.

The following is therefore adopted:—

On the petition of the New Bedford Gas and Edison Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$477,000 and an issue of mortgage bonds to the amount of \$885,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock and bonds hereinafter named is reasonably necessary for the purpose for which such issues are authorized, it is —

Ordered, That the Board hereby approves of the issue by the New Bedford Gas and Edison Light Company, in conformity with all the requirements of law relating thereto, at the price of \$150 a share, as determined by its directors, of 4,770 shares of new capital stock of the par value of \$100 each, and of bonds, at not less than par and accrued interest, to the amount of \$885,000, bearing interest at the rate of 6 per cent. per annum and maturing Jan. 1, 1928, said bonds to be part of a total issue not exceeding \$10,000,000, maturing not later than Jan. 1, 1938, and together with the debenture bonds of the face value of \$1,500,000 now outstanding, to be secured by a first mortgage of the company's franchise and property (except certain parcels of real estate not used in connection with the operation of the company's business), the proceeds of said stock and bonds to be applied to the following purposes and to no other, to wit: the proceeds of said stock and of bonds of the par value of \$408,000 to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 1, 1917, and the proceeds of the remainder of said bonds to the payment of the cost of the new Cannon Street station now in process of erection and incurred subsequent to said Dec. 1, 1917; but only such amounts of said bonds shall be issued

from time to time as will not exceed the capital stock of said company actually paid in at the time of such issue and applied to the purposes of the corporation.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "New Bedford Evening Standard" and the "New Bedford Morning Mercury," newspapers published in the city of New Bedford. (Jan. 29, 1918.)

PETITION OF THE TURNERS FALLS POWER AND ELECTRIC COMPANY.

This is an application by the Turners Falls Power and Electric Company for the approval of an issue of additional capital stock of the par value of \$2,065,000 for the purpose of raising funds with which to pay its floating indebtedness incurred for new constructions, extensions and permanent improvements to its plant and property, and for additional constructions, extensions and permanent improvements.

Since April 30, 1917, the company has entered upon the construction of a steam-generating station near the mouth of the Chicopee River, known as its "Hampden steam plant." This station is planned for an ultimate capacity of 60,000 kilowatts, of which one turbine of 15,000 kilowatts is being installed and another is under contract and will be installed during the present year. Upon this undertaking the company had expended \$642,440 up to Dec. 31, 1917, and the estimated cost of finishing so much as is now in progress will exceed \$1,500,000. The company has also expended substantial sums towards the completion of the work of enlarging its canal and of increasing the capacity of its power station at Montague City and upon its transmission lines and substations. Between April 30 and Dec. 31, 1917, such expenditures have aggregated over \$889,000 in addition to the \$642,440 already noted. On the latter date the company had outstanding promissory notes to the amount of \$2,005,000.

The following is therefore adopted:—

On the petition of the Turners Falls Power and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$2,065,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Turners Falls Power and Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 20,650 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 15,000 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1917, and the proceeds of 5,650 shares to the payment of the cost of the Hampden steam station incurred subsequent to said Dec. 1, 1917.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further—

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Jan. 29, 1918.)

PETITION OF THE WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

This is an application by the Webster and Southbridge Gas and Electric Company for the approval of an issue of additional capital stock of the par value of \$132,500, the proceeds thereof to be used in paying a portion of the floating indebtedness already incurred for new construction, extensions and permanent improvements requisite for the proper conduct of its business.

On Dec. 31, 1917, the company had outstanding promissory notes to the amount of \$207,000. Between Dec. 31, 1914, and the date first named, aside from ordinary extensions of its distributing systems, it had added to the capacity of its gas works and built a high-pressure main to connect Southbridge with Webster, and is now making a substantial increase in the ca-

capacity of its electric station at Webster. Upon these extensions and additions its expenditures, not otherwise provided for, have exceeded its floating debt.

The following is therefore adopted: —

On the petition of the Webster and Southbridge Gas and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$132,500 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Webster and Southbridge Gas and Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 1,325 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1917, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Worcester Daily Telegram," a newspaper published in the city of Worcester. (Feb. 25, 1918.)

PETITION OF THE DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

This is an application by the Dedham and Hyde Park Gas and Electric Light Company for the approval of an issue of bonds in the sum of \$100,000 for the purpose of paying indebtedness incurred for extensions, enlargements and additions to its plant and property and of paying at maturity its outstanding bonds.

On Dec. 31, 1917, the company had outstanding first mortgage bonds maturing April 15, 1918, and promissory notes to the amounts of \$60,000 and \$37,500, respectively. The proposed issue of bonds is for the purpose of retiring the outstanding bonds and floating debt. Since the last approval of stock for

this company, its expenditures chiefly upon extensions of its mains, not then or otherwise provided for, have exceeded the floating debt. The vote authorizing the proposed bonds provides for a sinking fund for their retirement, but in consequence of suggestions made at the hearing the company agreed to eliminate this feature.

The following is therefore adopted: —

On the petition of the Dedham and Hyde Park Gas and Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of bonds to the amount of \$100,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of bonds is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Dedham and Hyde Park Gas and Electric Light Company, in conformity with all the requirements of law relating thereto, of bonds, at not less than par and accrued interest, to the amount of \$100,000, payable in not exceeding twenty years from the date thereof, bearing interest at a rate not exceeding 6 per cent. per annum and secured by a first mortgage of the company's franchise and property, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of bonds of the par value of \$60,000 to the payment and cancellation of the outstanding bonds of the company which mature on April 15, 1918, the proceeds of bonds of the par value of \$37,500 to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1917, and the proceeds of the remainder of said bonds to the payment of the cost of additions to the company's plant made subsequent to said Dec. 31, 1917. (Feb. 27, 1918.)

B. D. Barker, for the company.

Philip Coveney, for the Hyde Park Business Men's Association.

J. P. Lyons, for city of Boston.

PETITION OF THE NEW ENGLAND POWER COMPANY.

This is an application by the New England Power Company for the approval of an issue of bonds in the amount of \$560,000 for the payment of obligations incurred or to be incurred for or in connection with extensions of its distribution system.

The increase in the company's business and the requirements

for power by industries other than those now served make it desirable and even necessary to add to its distribution system. An extension of its high-tension lines from Shirley to Nashua, additional circuits on existing lines and additional equipment in the substations are the chief items in the proposed expenditures estimated to amount to \$560,000. Up to Dec. 31, 1917, there had been actually expended upon them \$41,426, represented in the floating debt outstanding on that date.

On July 26, 1917, the Board approved of the issue by this company of securities of the par value of \$7,000,000, principally for the construction of a storage basin near Readsboro, Vt., and of a power station in connection therewith. Of the securities then authorized, the proceeds of 7,040 shares of common stock were to be applied to certain plant additions subsequent to June 30, 1917. Owing to the unfavorable financial conditions these securities have not been issued save to the extent of \$18,305 in preferred stock. As a result of suggestions made at the hearing, the company reduced the amount of bonds to be issued under this application for the purposes hereinbefore described to \$500,000, and, with the consent of its stockholders, surrendered the right to issue an equal amount at par of the common stock approved on July 26, 1917, for general plant additions subsequent to June 30, 1917.

A majority of the Board have therefore adopted the following: —

On the petition of the New England Power Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of bonds of the par value of \$560,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of bonds hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the New England Power Company, in conformity with all the requirements of law relating thereto, of bonds, at not less than par and accrued interest, to the amount of \$500,000, said bonds to be a part of a total issue of \$14,000,000 payable July 1, 1951, bearing interest at a rate not exceeding 5 per cent. per annum and secured by the outstanding first mortgage of the company's franchise and property given by it to the New England Trust Company on March 23, 1912, the proceeds of said bonds to be applied to the following purposes and to no other, to wit: the proceeds

of bonds to the amount of \$41,000 to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1917, and the proceeds of bonds to the amount of \$459,000 to the payment of the cost of extending and increasing the capacity of the company's transmission lines and of additional equipment in its substations made subsequent to Dec. 31, 1917. (March 5, 1918.)

PETITION OF THE PITTSFIELD COAL GAS COMPANY.

This is an application by the Pittsfield Coal Gas Company for the approval of an issue of additional capital stock of the par value of \$204,000 for the payment of a portion of its floating debt incurred for additions to its plant and extensions of its service.

The company had outstanding on Dec. 31, 1917, promissory notes to the amount of \$390,000. Between Nov. 1, 1908, and Dec. 31, 1917, aside from the ordinary extensions of its service and additions to its works, it has built a high-pressure main and the necessary laterals for the supply of Lenox and Lee. In these undertakings its expenditures have exceeded the provision made in the last issue of stock and other resources meantime available therefor by considerably more than the amount of stock hereinafter approved.

A majority of the Board have therefore adopted the following: —

On the petition of the Pittsfield Coal Gas Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$204,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Pittsfield Coal Gas Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 2,040 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1917, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be

offered for sale at some suitable place in the city of Pittsfield, and that notice of the time and place of such sale shall be published in the "Boston Post," the "Springfield Daily Republican" and the "Pittsfield Evening Eagle," newspapers published in the cities of Boston, Springfield and Pittsfield, respectively. (March 5, 1918.)

PETITION OF THE SALISBURY WATER SUPPLY COMPANY.

This is an application by the Salisbury Water Supply Company for the approval of an issue of mortgage bonds to the amount of \$15,000 to pay indebtedness incurred for extensions, enlargements and improvements of its plant and property.

Since the last approval of stock for this company it has expended upon its mains, chiefly for an extension to the Amesbury town line, and upon its sewerage system at Salisbury Beach, something over \$13,800. This expenditure was represented in its promissory notes outstanding on June 30, 1917. The purpose of the proposed issue of bonds is to fund so much of its floating debt as represents this expenditure, and to make some provision for such small extensions and services as may be required in the immediate future.

The following is therefore adopted: —

On the petition of the Salisbury Water Supply Company, pursuant to the provisions of chapter 243 of the Special Acts of the year 1915, for the approval of an issue of bonds of the par value of \$15,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of bonds is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Salisbury Water Supply Company, in conformity with all the requirements of law relating thereto, of bonds, at not less than par and accrued interest, to the amount of \$15,000, said bonds, together with the bonds of the face value of \$70,000 now outstanding, to be part of a total issue of \$100,000 payable at not exceeding twenty years from the date thereof and bearing interest at the rate of 5 per cent. per annum and secured by a first mortgage of the company's franchise and property, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of the bonds herein approved to the amount of \$13,800 to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1917, and the proceeds of bonds to the amount of \$1,200 to the payment of the cost of additions to plant made subsequent to said date. (April 16, 1918.)

PETITION OF THE COHASSET WATER COMPANY.

This is an application by the Cohasset Water Company for the approval of an issue of bonds to the amount of \$80,000 for the purpose of refunding its existing issue of bonds of like amount maturing May 1, 1918.

This company is engaged in distributing water in the town of Cohasset. It has a capital stock of \$100,000 actually paid in and applied to the purposes of the corporation, of which 804 shares are common and 196 preferred. It also has outstanding bonds to the amount of \$80,000, issued in 1908 and maturing May 1, 1918. The sole purpose of the proposed issue is to refund the outstanding bonds by bonds secured by a first mortgage of the real estate of the company.

The following is therefore adopted: —

On the petition of the Cohasset Water Company, pursuant to the provisions of chapter 787 of the Acts of the year 1914, for the approval of an issue of bonds to the amount of \$80,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of bonds is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Cohasset Water Company, in conformity with all the requirements of law relating thereto, of bonds, at not less than par and accrued interest, to the amount of \$80,000, payable at not exceeding twenty years from the date thereof and bearing interest at the rate of 6 per cent. per annum and secured by a first mortgage of all the real estate of the company; the proceeds of the bonds herein approved to be applied to the payment and cancellation of all of the bonds of the company outstanding on Dec. 31, 1917, and to no other purpose. (April 24, 1918.)

Howland Twombly, for the company.

PETITION OF THE GREAT BARRINGTON ELECTRIC LIGHT
COMPANY.

This is an application by the Great Barrington Electric Light Company for the approval of an issue of additional capital stock of the par value of \$180,000 for the purpose of raising money to be applied to the payment of liabilities incurred for extensions, enlargements and additions to its plant and property

and of the cost of other extensions, enlargements and additions thereto.

At the time of the last approval of stock for this company, in 1910, provision was made for all of its floating debt then outstanding and for the acquisition of the developed water power and the buildings in which its generating equipment was located, and which it then held under lease. In May, 1916, the control of the company passed to its present owners. They have extended substantially the company's lines and have built and equipped a new hydro-electric station at the other end of the old dam. Between Jan. 1, 1910, and Dec. 1, 1917, the additions to its plant not otherwise provided for, which may properly be represented in capital stock, have somewhat exceeded \$110,000. Its promissory notes outstanding on the latter date were \$160,050.

The following is therefore adopted: —

On the petition of the Great Barrington Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$180,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Great Barrington Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 1,100 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 1, 1917, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the town of Great Barrington, and that notice of the time and place of such sale shall be published in the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston, and in the "Pittsfield Evening Eagle," a newspaper published in the city of Pittsfield. (May 2, 1918.)

E. C. Mason, for the company.

PETITION OF THE LENOX ELECTRIC COMPANY.

This is an application by the Lenox Electric Company for the approval of an issue of additional capital stock of the par value of \$51,000 for the purpose of raising money to be applied to the payment of liabilities incurred for extensions, enlargements and additions to its plant and property and of the cost of other extensions, enlargements and additions thereto.

With the proceeds of the stock approved for this company on Feb. 11, 1915, and its other available resources, it was able to retire all of its outstanding floating debt without resort to the "reserve fund" mentioned in that decision. In April, 1916, the control of the company passed to its present owners, and substantial expenditures have been made meantime in the purchase of the transformer station on the Westinghouse estate used for some years by the company, installation of additional substation equipment, construction of a high-tension line to connect with the new Lee line of the Pittsfield company, and extensions of the distributing system, particularly of the overhead lines. Between June 30, 1915, and Dec. 1, 1917, these expenditures appear to have aggregated \$58,506, and have been made chiefly since June 30, 1916. In part, they have necessarily included some overhauling and replacing of equipment and underground construction. The net additions to plant accounts have, in fact, been but \$45,246. The "reserve fund," to which allusion has been made, and its other resources are with the stock hereinafter approved ample to take care of its floating debt, which amounted on Dec. 1, 1917, to \$66,000.

The following is therefore adopted: —

On the petition of the Lenox Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$51,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Lenox Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 450 shares of new capital stock of the par value of \$100 each, the proceeds

thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 1, 1917, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston; and that notice of the time and place of such sale shall be published in the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston, and in the "Pittsfield Evening Eagle," a newspaper published in the city of Pittsfield. (May 2, 1918.)

E. C. Mason, for the company.

PETITION OF THE STOCKBRIDGE LIGHTING COMPANY.

This is an application by the Stockbridge Lighting Company for the approval of an issue of additional capital stock of the par value of \$8,500 for the purpose of raising money to be applied to the payment of liabilities incurred for extensions, enlargements and additions to its plant and property and of the cost of other extensions, enlargements and additions thereto.

This company is engaged in distributing electricity only. Since its last issue of stock in 1908 its expenditures upon its lines, in excess of the provision then made and its other resources since available therefor, have been substantial, and left a floating debt of \$7,300 outstanding on June 30, 1917. Between that date and Dec. 1, 1917, the company appears to have expended \$1,200 more upon extensions represented in its promissory notes outstanding on the latter date.

The following is therefore adopted: —

On the petition of the Stockbridge Lighting Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$8,500 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Stockbridge Lighting Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its direc-

tors, of 85 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 1, 1917, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Pittsfield, and that notice of the time and place of such sale shall be published in the "Boston Post," the "Pittsfield Evening Eagle" and the "Springfield Daily Republican," newspapers published in the cities of Boston, Pittsfield and Springfield, respectively. (May 2, 1918.)

E. C. Mason, for the company.

PETITION OF THE FRANKLIN ELECTRIC LIGHT COMPANY.

This is an application by the Franklin Electric Light Company for the approval of an issue of additional capital stock of the par value of \$25,000 to pay its floating indebtedness incurred for new constructions, extensions and permanent improvements, and for additional constructions, extensions and improvements to its plant and property.

The company had outstanding on Dec. 31, 1917, promissory notes to the amount of \$40,000. Between Dec. 31, 1915, and Dec. 31, 1917, its expenditures in extensions of its lines and upon its street lighting system have exceeded the amount of stock hereinafter approved.

The following is therefore adopted: —

On the petition of the Franklin Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$25,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Franklin Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 250 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1917, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Post" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Springfield Daily Republican," a newspaper published in the city of Springfield. (May 15, 1918.)

PETITION OF THE NEWBURYPORT GAS AND ELECTRIC COMPANY.

This is an application by the Newburyport Gas and Electric Company for the approval of an issue of additional capital stock of the par value of \$342,000 to pay its floating indebtedness already and to be incurred for new constructions, extensions and permanent improvements to its plant and property.

The present owners of this company came into control soon after June 30, 1915. The development of its electric business by the erection of a new generating station and the extension of its lines, chiefly for power purposes, have been described in previous decisions. The new station has been completed and is in operation, and the demand for power has made it expedient to undertake the installation of a third kilowatt unit with its accessories and the construction of a high-tension transmission line to the Ipswich Mills. Prior to Feb. 28, 1917, the company had expended for the purposes mentioned and for some minor additions to its gas plant the sum of \$316,996. Between Feb. 28, 1917, and March 1, 1918, its expenditures, principally to complete the electric station, have aggregated \$153,481. The new unit and transmission line already mentioned and other small additions to its gas and electric property in progress on the latter date are estimated to cost \$328,572. A substantial part of the old station has been charged off. It is being dismantled, and it appeared at the hearing that the company will realize from the sale of the equipment and real estate a large proportion of its remaining book value.

On June 6, 1916, and again on July 26, 1917, the company issued stock, with the Board's approval, from which it realized in all the sum of \$251,203, to be applied to its floating debt on March 31, 1916, and June 30, 1917, respectively. The bal-

ance of its expenditures above described, for which no provision has otherwise been made, is represented in its promissory notes outstanding on Feb. 28, 1918, to the amount of \$341,000.

The following is therefore adopted:—

On the petition of the Newburyport Gas and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$342,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Newburyport Gas and Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 3,420 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 3,285 shares to the payment and cancellation of an equal amount of the obligations of the company incurred for additions to its plant made subsequent to Feb. 28, 1918, and the proceeds of 135 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on that date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further—

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Post" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Newburyport News," a newspaper published in the city of Newburyport.

And it is further—

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (May 21, 1918.)

H. I. Bartlett, for city of Newburyport.

PETITION OF THE FALL RIVER ELECTRIC LIGHT COMPANY.

This is an application by the Fall River Electric Light Company for the approval of an issue of additional capital stock of the par value of \$700,000 for the payment of liabilities now or hereafter incurred for additions and extensions to its plant and property.

On Feb. 28, 1918, the company had outstanding promissory notes, other than coupon notes, to the amount of \$730,000. On that date it was engaged in completing the installation in its generating station at Fall River of a new 6,250-kilowatt unit with additional boilers and other accessories, a high-tension transmission line to the Rhode Island boundary to obtain power from the New England Power System, a switching and transformer station in Fall River to handle this electricity, and a tie line and transformer equipment necessary to take care of certain of its larger loads in Fall River. The estimated cost of this work is \$944,441, of which \$380,114 had been expended prior to the date mentioned. The company has recently issued coupon notes from the proceeds of which money is available for the payment of a substantial part of its floating debt.

The following is therefore adopted: —

On the petition of the Fall River Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$700,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Fall River Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 7,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 5,640 shares to the payment and cancellation of an equal amount of the obligations of the company incurred for additions to its plant made subsequent to Feb. 28, 1918, and the proceeds of 1,360 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on that date.

And if any shares shall remain unsubscribed for by the stockholders

entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Post," a newspaper published in the city of Boston, and in the "Fall River Evening News" and the "Fall River Globe," newspapers published in the city of Fall River.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (May 22, 1918.)

R. P. Borden, for the company.

PETITION OF THE TURNERS FALLS POWER AND ELECTRIC COMPANY.

This is an application by the Turners Falls Power and Electric Company for the approval of an issue of additional capital stock of the par value of \$2,409,100 to pay its floating indebtedness now outstanding and incurred for new constructions, extensions and permanent improvements and for additional constructions, extensions and permanent improvements.

On Jan. 29, 1918, the Board approved of an issue of new capital stock, of which the proceeds to the amount of \$565,000 were to be applied to the payment of the cost of its Hampden steam station incurred subsequent to Dec. 31, 1917. Between that date and May 31, 1918, it appears to have expended upon this undertaking \$1,018,076, and the estimated cost of completing the present installation of two 15,000-kilowatt units, with boilers and other accessories, is \$555,312. The company has also finished enlarging its canal at Turners Falls and installing the last two units at its No. 2 hydro-electric power plant at Montague City, save a final payment of \$28,958 on the latter, its expenditures during the period amounting to \$323,923. Expenditures upon its transmission lines, chiefly the Mount

Tom-Westfield-Agawam line, substations and other miscellaneous items have also aggregated \$580,556. The sum of the amount so expended during this period, not provided for in the previous issue, is \$1,357,556 and is represented in the company's promissory notes which were outstanding on May 31, 1918, to the extent of \$3,007,000. The estimated cost of completing work in progress on that date, including the final payment on the No. 2 station and the installation of the first two units in the Hampden steam station, already mentioned, is \$1,043,146.

The company has also expended during the period in question the sum of \$42,000 upon the development of storage on certain of the New Hampshire tributaries of the Connecticut River. This expenditure is in the form of a subscription to the capital stock of the Connecticut River Conservation Company, which owns and is making the storage developments. The New England Power Company is also interested in the conservation company. With this sum of \$42,000 the total investment of the Turners Falls Company in this project amounts to \$156,000. This question was considered in the Board's decision of July 10, 1917, and for the reasons therein expressed, and the further reason that a special inquiry relative to the proper method of handling such undertakings is now in progress, the Board deems it expedient to postpone its permanent financing.

The company, pursuant to a contract to furnish power to the Springfield Street Railway Company, has purchased during the period in question the Margaret Street, Springfield and Westfield stations of the street railway company for \$500,000 and \$30,000, respectively. The land and buildings at Westfield will be used for a substation and will stand after the sale of the equipment at \$24,925, which appears to be their fair value for such use. A portion of the land upon which the Margaret Street station stands has been used for a new substation, and the fair value of this lot appears to be \$31,000. Another detached parcel of land appears to have a market value of \$15,000 and will be sold. The equipment of the old street railway station has been sold for \$108,000. It is proposed to retain the station and the lot upon which it stands for investment and for possible future company uses. It is estimated that its rental value is \$319,524, requiring, however, an expenditure of about

\$50,000 for alterations. Without passing upon the propriety of this purchase, the Board is of the opinion that this investment property should not be provided for by the issue of capital stock but carried in some other way. It has accordingly added to the expenditures for this period, for which capital is hereinafter approved, only the sums of \$24,925 and \$31,000 on account of the foregoing purchases.

The following is therefore adopted: —

On the petition of the Turners Falls Power and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$2,409,100 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Turners Falls Power and Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 24,091 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 14,134 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on May 31, 1918, the proceeds of 5,553 shares to the completion of the installation at the Hampden steam station of two 15,000-kilowatt units with boilers and other accessories, and the proceeds of 4,404 shares to the payment of obligations incurred for additions to plant other than said Hampden steam station subsequent to said May 31, 1918.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Post," the "Boston Evening Transcript" and the "Boston Herald and Journal," newspapers published in the city of Boston.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (July 19, 1918.)

PETITION OF THE NEW ENGLAND POWER COMPANY.

This is an application by the New England Power Company for the approval of the issue of additional preferred shares of capital stock of the par value of \$350,000 and of first mortgage bonds of the face value of \$600,000 for the purpose of paying for the erection of a transmission line from Millbury to the State line in Webster and the installation of a steam turbine and other electrical equipment.

The company has contracted for and is about to install a steam turbo-generator of 12,500 K. V. A. capacity at its Uxbridge station at an estimated cost of \$768,500. It proposes to enlarge the capacities of the generators in its No. 5 station at an estimated cost of \$83,765. It is now erecting a transmission line from its substation at Millbury to the State line in Webster to connect with the new steam station of The Shore Line Electric Railway Company on tidewater near Norwich, Conn., at an estimated cost of \$102,300. Additional switching equipment at the Millbury substation is estimated to cost \$4,200. These amounts aggregate \$958,765, of which the sum of \$17,708 appears to have been expended up to June 30, 1918. They relate to projects not covered in earlier exhibits supporting applications for the approval of securities for general additions to plant.

On July 26, 1917, the Board approved of the issue of a substantial amount of securities chiefly for the construction of a second storage basin on the Deerfield River and of an additional power station in connection therewith. But the proceeds of 7,040 common shares thereof were to be devoted to other general additions to the company's plant made subsequent to June 30, 1917. The undertakings on the Deerfield River mentioned above were postponed. Subsequently, on March 8, 1918, the Board approved of an issue of bonds to the amount of \$500,000 to meet the cost of line extensions and substation equipment not covered in the exhibits supporting the July authorization for general additions to plant. As the common shares then approved, although duly offered to the stockholders, had not been paid in, the company upon the approval of the \$500,000 bond issue, with the consent of the stockholders, surrendered

the right to issue an equal amount at par of the 7,040 common shares already mentioned. The balance of the common shares has been paid in and issued and the proceeds, with the exception of an unexpended balance of \$10,000, applied to the cost of general additions to plant during the year ending June 30, 1918. Of the \$500,000 bonds, \$400,000 had been issued prior to the latter date, but of the proceeds \$99,000 only had been expended for the purposes specified in the Board's order and the unexpended balance was either in the hands of the trustee unreleased or in the company's treasury. The unexpended balances of these two issues appear to be sufficient to provide for the projects contemplated at the time of their approval. The net additions to plant for the year which ended June 30, 1918, appear to have somewhat exceeded \$350,000.

The following is therefore adopted: —

On the petition of the New England Power Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional preferred shares of capital stock of the par value of \$350,000 and of first mortgage bonds of the face value of \$600,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock and bonds is reasonably necessary for the purpose for which such issues are authorized, it is —

Ordered, That the Board hereby approves of the issue by the New England Power Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 3,500 preferred shares of new capital stock of the par value of \$100 each, and of bonds, at not less than par and accrued interest, to the amount of \$600,000, said bonds to be part of a total issue of \$14,000,000 payable July 1, 1951, bearing interest at a rate not exceeding 5 per cent. per annum and secured by the outstanding first mortgage of the company's franchise and property given by it to the New England Trust Company on March 23, 1912, the proceeds of said stock and bonds to be applied to the following purposes and to no other, to wit: the proceeds of 177 preferred shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1918, and the proceeds of 3,323 preferred shares and of said bonds to the payment of obligations incurred subsequent to said June 30 for the installation of the 12,500 K. V. A. steam unit, the enlargement of the capacities of the generators at its No. 5 station and the erection of the Millbury-Webster line as shown in the exhibit filed in support of said petition.

And if any shares shall remain unsubscribed for by the stockholders

entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Post," the "Boston Evening Transcript" and the "Boston Herald and Journal," newspapers published in the city of Boston.

And it is further —

Ordered, That the company shall upon the issue and sale of the securities hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the application of the moneys realized therefrom to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Aug. 9, 1918.)

PETITION OF THE SPRINGFIELD GAS LIGHT COMPANY.

This is an application by the Springfield Gas Light Company for the approval of an issue of additional capital stock of the par value of \$469,500 for the payment of floating indebtedness already incurred for new construction, extensions and permanent improvements and for needed additions to and improvements of its plant, distribution system and equipment.

Between Sept. 30, 1913, and Feb. 28, 1918, the company appears to have expended upon its property \$1,320,435, chiefly in increasing the capacity of its works and extensions of its mains. The completion of work authorized and in progress on the latter date is estimated to cost \$169,009. Provision for the expenditures during the period in question to the amount of \$529,800 was made in an issue of stock approved on May 8, 1914. In December, 1917, the company issued its five-year coupon notes to the amount of \$500,000, from which \$477,560 was realized and applied to the payment of an equal amount of its outstanding floating debt. Of this floating debt, \$610,000 was still outstanding on Feb. 28, 1918. It is the company's purpose to apply the proceeds of the proposed issue of capital stock to the extent of \$543,471 to the floating debt and the balance to the cost of completing the unfinished work. In reaching its decision the Board has not undertaken to determine the extent to which the coupon notes recently issued may ulti-

mately be represented in permanent securities, but leaves this question open until the occasion arises for its settlement.

The following is therefore adopted:—

On the petition of the Springfield Gas Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$469,500 for the objects named in said petition, after public notice and hearing it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Springfield Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$150 a share, as determined by its directors, of 4,443 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 3,400 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes, other than coupon notes, outstanding on Feb. 28, 1918, and the proceeds of 1,043 shares to the payment of the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further—

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Post," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield.

And it is further—

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month any further moneys realized therefrom, and the application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Aug. 9, 1918.)

B. N. Johnson, for the company.

PETITION OF THE UNION LIGHT AND POWER COMPANY.

This is an application by the Union Light and Power Company for the approval of an issue of additional capital stock of the par value of \$163,000 for the purpose of raising money to be applied to the payment of liabilities incurred for extensions, enlargements and additions to its plant and property and of other extensions, enlargements and additions thereto.

For several years the company has purchased all of the electricity distributed, and the development of its property has been confined to extensions of its distribution system, the erection of a high-tension line to bring in the electricity purchased, and the installation of substation equipment to handle such electricity. It was the company's purpose to devote most of the proceeds of the stock, whose approval was sought, to the payment of floating debt representing additions to plant accounts since May 1, 1914, chiefly to overhead lines. The relation of the amount of the expenditures upon this item to the physical additions to lines, however, seemed abnormal and led the Board to suspend the further consideration of the case and to scrutinize in detail the company's accounts and vouchers. As a result, it was found to be the practice of the company to charge to construction not only the cost of the line materials and the labor of erecting them but also substantial amounts for supervision and accounting and other expenses incidental to the rapid expansion of the company's business. It is true that, in adding new circuits to existing lines, running secondary wires, making service connections and installing transformers and meters, it is not always easy to distinguish between construction and operating expense, although prudent management requires that charges shall be made against operation rather than construction when a reasonable doubt exists. But expenditures such as have been mentioned bear no proper relation to capital account, particularly after the business of a company is well established.

As a result of this inquiry the company recognized the force of the Board's contention and has undertaken to eliminate from its plant accounts the items to which objection has been raised. With such corrections made the net additions to plant between

May 1, 1914, and June 30, 1918, which, in the opinion of the Board, may properly be capitalized, aggregate \$140,000. It had promissory notes outstanding on the latter date amounting to \$370,100. Some minor extensions of lines during the present season are estimated to cost \$10,000.

The following is therefore adopted by a majority of the Board:—

On the petition of the Union Light and Power Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$163,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Union Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 1,500 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 1,400 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1918, and the proceeds of 100 shares to the payment of the cost of additions to plant made subsequent to said June 30.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further—

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Post," the "Boston Evening Transcript" and the "Boston Herald and Journal," newspapers published in the city of Boston.

And it is further—

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Sept. 19, 1918.)

E. C. Mason, for the company.

PETITIONS OF THE EASTERN MASSACHUSETTS ELECTRIC
COMPANY.

These are applications by the Eastern Massachusetts Electric Company for the approval of issues of capital stock of the par value of \$83,200 and of bonds of the face value of \$100,000 for the payment of floating indebtedness incurred for the construction of its transmission line and for needed extensions, additions to and permanent improvements of its transmission line and equipment.

On April 17, 1916, the Board approved of an issue of original capital stock for this company to the amount of \$125,000 on account of the erection of a high-tension transmission line to connect the stations of the Malden Electric Company in Malden and of the Suburban Gas and Electric Company in Revere with the power station of the Salem Electric Lighting Company in Salem. The estimated cost of the projected line with its necessary terminal stations and equipment was \$250,000. The work has been completed meantime and the line put in operation. A branch line to supply electricity to the New England Sand and Gravel Company in Peabody for the account of the Peabody Municipal Lighting Plant has also been erected. The cost of the main line with its right of way appears to have been \$274,805 and of the branch line \$29,776, including all engineering and overhead charges. Other minor expenditures have brought the cost of its property up to \$306,020. On April 30, 1918, the company had outstanding promissory notes to the amount of \$130,000, and owed the Malden and Suburban companies for construction work for its account the sum of \$53,192.

Since the petition was filed the company has changed its votes so as to increase the proposed bond issue to \$135,000 and to decrease the proposed stock issue by a like amount. In the opinion of the Board the floating debt on April 30, 1918, may properly be converted into permanent securities to the extent hereinafter approved.

The following is therefore adopted:—

On the petition of the Eastern Massachusetts Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval as amended of an issue of additional capital stock

of the par value of \$48,200 and of bonds of the face value of \$135,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amounts of stock and bonds herein-after named are reasonably necessary for the purpose for which such issues are authorized, it is —

Ordered, That the Board hereby approves of the issue by the Eastern Massachusetts Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 250 shares of new capital stock of the par value of \$100 each, and of bonds, at not less than par and accrued interest, to the amount of \$135,000, which shall mature July 1, 1933, and bear interest at the rate of not exceeding 6 per cent. per annum, said bonds to be part of a total issue of not exceeding \$300,000, all equally secured by a first mortgage of the company's property and franchise; the proceeds of said stock and bonds to be applied to the following purposes and to no other, to wit: the proceeds of bonds of the face value of \$130,000 to be applied to the payment of an equal amount of the company's promissory notes outstanding on April 30, 1918, and the proceeds of the balance of said bonds and of said stock to the payment of an equal amount of the company's obligations outstanding on the same date incurred in the acquisition of its plant and property.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Post," the "Boston Evening Transcript" and the "Boston Herald and Journal," newspapers published in the city of Boston.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Oct. 16, 1918.)

B. N. Johnson, for the company.

PETITION OF THE SALEM ELECTRIC LIGHTING COMPANY.

This is an application by the Salem Electric Lighting Company for the approval of an issue of additional capital stock of the par value of \$213,050 for the payment of floating indebted-

ness already incurred for new construction, extensions and permanent improvements and for needed additions to and improvements of its plant, distribution system and equipment.

Between June 30, 1915, and Dec. 31, 1917, the company appears to have expended upon its plant \$1,098,652, chiefly in enlarging the capacity of its station and in underground construction required by a legislative act. Provision for account of the latter work was made in an issue of stock approved in 1912, the proceeds of which to the extent of \$101,675 remained unexpended on June 30, 1915, and were so applied subsequent to that date. For the former undertaking provision was made to the amount of \$335,750 in an issue of stock approved in 1915. Other available resources, including earnings and the proceeds of an issue of \$500,000 five-year coupon notes in January, 1918, have been sufficient to provide for all but \$205,000 of the resulting floating debt outstanding on Dec. 31, 1917. It is the purpose of the company to apply the proceeds of the stock, whose approval is sought, to the extent of \$205,000 to the payment of its notes outstanding on Dec. 31, 1917, not already taken care of by such coupon notes, and the balance, \$61,312.50, towards finishing work then in progress and some minor extensions estimated to cost approximately \$66,000 and \$13,000, respectively.

The \$500,000 coupon notes above mentioned were issued at a discount and yielded but \$470,000 and did not require or have the Board's approval. It was stated that the proceeds were applied to the payment of an equal amount of the outstanding notes of the company, that such notes represented, to the extent of \$27,500, a balance incurred for construction prior to 1910 but not admitted to capitalization in the Board's approval of stock in 1912 and of \$65,044 borrowed for current account, and that the balance of the proceeds were applied to notes representing construction charges incurred during the period June 30, 1915, to Dec. 31, 1917. The question of the \$27,500 balance has already been finally disposed of in the 1912 decision. In this decision the Board does not undertake to determine to what extent the debt representing construction charges between June 30, 1915, and Dec. 31, 1917, should ultimately be capitalized. That question is left open until application is made for

the issue of permanent securities for payment of such part only of the coupon notes as represent such construction charges.

The following is therefore adopted by a majority of the Board:—

On the petition of the Salem Electric Lighting Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$213,050 for the objects named in said petition, after public notice and hearing it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Salem Electric Lighting Company, in conformity with all the requirements of law relating thereto, at the price of \$62.50 a share, as determined by its directors, of 4,261 shares of new capital stock of the par value of \$50 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 3,280 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1917, and the proceeds of 981 shares to the payment of the cost of additions to plant made subsequent to said December 31.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Post" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Salem Evening News," a newspaper published in the city of Salem.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Oct. 26, 1918.)

Allen Hollis and B. N. Johnson, for the company.

PETITION OF THE CENTRAL MASSACHUSETTS ELECTRIC
COMPANY.

This is an application by the Central Massachusetts Electric Company for the approval of an issue of additional capital stock of the par value of \$200,000 to pay its indebtedness incurred and now outstanding for extensions, enlargements and additions and for such other extensions, enlargements and additions as may be necessary for the conduct of its business.

On June 30, 1918, its ordinary promissory notes outstanding amounted to \$419,400. The last approval of stock for this company was on Feb. 15, 1915, and its proceeds were applicable to its floating debt outstanding on June 30, 1914. Between that date and June 30, 1918, its expenditures upon additions to plant, chiefly for extensions of lines, have been over \$250,000. To the extent only hereinafter approved this expenditure may be represented in capital stock.

The following is therefore adopted: —

On the petition of the Central Massachusetts Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$200,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Central Massachusetts Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$105 a share, as determined by the Board under the provisions of section 43 of said chapter, of 1,905 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1918, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Post" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Springfield Daily Republican," a newspaper published in the city of Springfield.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Nov. 7, 1918.)

E. C. Mason, for the company.

Consolidations.

STOCKBRIDGE-LENOX-GREAT BARRINGTON CONSOLIDATION.

This is the joint petition of the Stockbridge Lighting Company, Lenox Electric Company and Great Barrington Electric Light Company for the determinations and approval relative to the consolidation of the two companies last named with the company first named required by the provisions of chapter 742 of the Acts of the year 1914, and the application of said Stockbridge company, for the purpose of effecting such consolidation, for the approval of an issue of such number of shares of additional capital stock as shall equal the aggregate shares of the Lenox and Great Barrington companies authorized prior to such consolidation.

After due notice the public hearing required by law was held.

Accompanying the petition are votes of more than two-thirds in interest of the stockholders of the three companies, adopted at meetings called for the purpose and held within four months prior to the filing of the petition, approving the terms of the proposed consolidation, and also a copy of an agreement of consolidation entered into by the companies pursuant to such votes.

The Stockbridge company was organized under the general law in 1906, with an authorized capital of \$25,000, for the purpose of "manufacturing, generating, purchasing, selling and distributing electricity and electrical current for light, heat and power, and for any and all useful purposes to which electricity may be applied; of erecting, constructing and maintaining poles, conduits and wires in connection with the foregoing purposes; of erecting, purchasing, equipping and maintaining plants and

machinery necessary or convenient therefor; and of purchasing, selling and otherwise dealing in any and all kinds of real or personal property necessary or incidental to the carrying on of the above-described business and purposes." It is engaged in distributing electricity in Stockbridge, Lee, Lenox and West Stockbridge.

The Lenox company was organized under the general law in 1894, with an authorized capital of \$20,000, for the purpose of "furnishing electric light, heat and power in Lenox, Mass., and in a portion of the adjoining town of Stockbridge which lies northeasterly of a line drawn from a point in the easterly line of the town of Stockbridge at the northwesterly corner of the town of Lee to the northwesterly corner of the town of Stockbridge." It is engaged in distributing electricity in Lenox and part of Stockbridge.

The Great Barrington company was organized under general law in 1888, with an authorized capital of \$16,000, for the purpose of "manufacturing, distributing and selling electricity for power, heat and light." It is engaged in distributing electricity in Great Barrington, Sheffield, Egremont and New Marlborough.

The lines of the Lenox and Great Barrington companies are in towns contiguous to Stockbridge. Neither the Lenox nor the Stockbridge companies have ever generated the electricity which they distribute. The Lenox company has purchased current from George Westinghouse or his estate, which the latter had in turn purchased from the Stockbridge company. The last-named company has purchased its electricity in part from the Monument Mills and in part from the Great Barrington company. The Monument Mills and the Great Barrington company have hydro-electric developments on the Housatonic River which produce the electricity in question.

By the terms of the agreement of consolidation the Stockbridge company is to acquire the property and assume the debts of the Lenox and Great Barrington companies, and, for the purpose of effecting the consolidation, to issue and exchange, share for share, its capital stock for their capital stock outstanding at the time the consolidation is consummated. Such exchange is to include such additional stock as may be issued by such other companies upon applications filed and heard with this petition.

It is manifest that the three properties in question, while only recently brought under a common control, have been developed as integral parts of one system. The proposition to make their physical union complete by their legal merger should prove of distinct advantage to the public. It will do away with most of the present complex contractual relationships for the supply of electricity and should insure more economical financing and operation of the system. By reason of the proposed consolidation the facilities for furnishing and distributing electricity will not be diminished, and no increase will be effected either in the aggregate capital stock or in the aggregate debt of the three corporations.

The following is therefore adopted: —

In the matter of the joint petition of the Stockbridge Lighting Company, Lenox Electric Company and Great Barrington Electric Light Company for the determinations and approval relative to the consolidation of the two last-named companies with the first-named company required by the provisions of chapter 742 of the Acts of the year 1914, and the application of said Stockbridge company, for the purpose of effecting such consolidation, for the approval of an issue of such number of shares of additional capital stock as shall equal the aggregate shares of the Lenox and Great Barrington companies authorized prior to such consolidation: —

The Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby determines that the facilities for furnishing and distributing electricity will not by reason of such consolidation be diminished, and that said consolidation and the terms thereof, as set forth in said application and in the agreement thereto annexed, are consistent with the public interest and are hereby approved.

And for the purpose of effecting said consolidation, after notice and a public hearing, it being deemed by the Board that the said amount of stock is reasonably necessary for the purpose for which such stock is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Stockbridge Lighting Company, in conformity with all the requirements of law relating thereto, of 3,200 shares of additional capital stock of the par value of \$100 each, and of the exchange of 2,350 of said shares for the entire capital stock of the Great Barrington Electric Light Company and of 850 of said shares for the entire capital stock of the Lenox Electric Company, share for share, including the additional shares whose issue by said Lenox and Great Barrington companies has been this day approved, upon the conveyance and transfer to said Stockbridge company of all of the property and assets of said Lenox and Great Barrington companies as

they stood as of Dec. 1, 1917, free and clear of all encumbrances, and otherwise in accordance with the terms and conditions of the agreement of consolidation dated Dec. 4, 1917, a copy whereof is filed with the Board, and that said shares and the proceeds thereof shall be used and applied to no other purpose. (May 2, 1918.)

E. C. Mason, for the companies.

Eminent Domain.

PETITION OF THE NEW ENGLAND POWER COMPANY.

This is a petition by the New England Power Company, under the provisions of section 128 of chapter 742 of the Acts of the year 1914, as amended by chapters 141 and 91 of the General Acts of 1917 and 1918, respectively, for authority to construct and use a line for the transmission of electricity from its substation in Millbury to the Massachusetts-Connecticut State line in Webster, and a petition of said company supplementary to the first petition for authority to take such rights of way therefor 125 feet in width as may be necessary for the construction and use of said line.

After notice by publication and by personal service upon the respective chairmen of the selectmen and clerks of the towns of Millbury, Sutton, Oxford and Webster and upon the several owners of private lands over which said line will pass, from whom the company has not acquired the title thereto or the necessary rights of way or other easements therein, public hearings were held in Sutton and Oxford, two of the towns through which said line will pass.

The proposed line will connect the Millbury substation of the New England Power System with the new power station of The Shore Line Electric Railway Company on tidewater at or near Norwich, Conn. The Connecticut end of the line will be built and owned by the latter company. Its construction will enable the New England company to obtain an additional supply of steam-generated electricity, to deliver electricity to the railway company for the operation of its railway, and to supply electricity in bulk from the proposed line in Massachusetts. It appeared at the hearings that the New England company has acquired rights over private lands for the con-

struction of considerably more than half of the total length of the line within Massachusetts, but it has been unable to reach an agreement with the owners of nine parcels of land in Sutton and Oxford. Of these nine parcels, the owners of one are unknown. With respect to four others, settlements have been agreed upon with the owners, but the rights of mortgagees and attaching creditors have not been adjusted. In the other instances the only issue is the price to be paid by the company for the necessary rights.

The value of the New England Power System to the industrial communities in the central and western part of the State is well known. The necessity of supplementing its water-generated electricity by well-located and adequate steam stations is also clear. The proposed line is an important step in securing to its customers reliable and adequate service and has a relation to the public convenience and interest so obvious and important as not to require discussion here.

The following is therefore adopted: —

On the petition of the New England Power Company, pursuant to the provisions of section 128 of chapter 742 of the Acts of the year 1914, as amended by chapters 141 and 91, respectively, of the General Acts of the years 1917 and 1918, for authority to construct and use a line for the transmission of electricity from the substation of said company in Millbury to the Massachusetts-Connecticut State line in Webster, for the purpose of obtaining an additional source of supply of electricity, distributing electricity in southwestern and central Massachusetts and eastern Connecticut and supplying electricity to The Shore Line Electric Railway Company for the operation of its railway, representing that such line will serve the public convenience and is consistent with the public interest, the company having filed with its petition a general description of such transmission line and a map or plan showing the towns through which the line will pass and its general location, and an estimate showing in reasonable detail the cost of said line, after notice by publication and by personal service upon the respective chairmen of the boards of selectmen and clerks of the towns of Millbury, Sutton, Oxford and Webster, as required by the Board, and a public hearing in said town of Sutton, it is —

Ordered, That the Board hereby determines that said line is necessary for the purpose alleged in said petition and will serve the public convenience and is consistent with the public interest.

And on a petition of said company supplementary to that above mentioned for authority to take such lands not exceeding 125 feet in

width, or such rights of way or other easements therein as may be necessary for the construction and use of said line, it appearing that the company has acquired rights over private lands in said towns for the construction of not less than one-half of the total length of said line, and the company having filed with the Board a map or plan of said line showing the rights acquired and the towns through which it will pass, public ways, railroads, railways and navigable streams which it will cross, and the extent to which it will be located upon private land or upon, under or along public ways and places, after notice by personal service upon the respective owners of the several parcels of land which said line will cross, over which said company has not acquired the necessary rights therefor, as required by the Board, and public hearings thereon in said towns of Sutton and Oxford, it is further —

Ordered, That the Board hereby authorizes said company to take such lands not exceeding 125 feet in width, or such rights of way or other easements therein as may be necessary for the construction and use of the remainder of said line along the route shown upon the plan filed with the Board June 20, 1918, in five sheets, numbered 1 to 5 consecutively, and designated "New England Power Co., Worcester, Mass. Millbury-Webster Transmission Line," and dated April, 1918. (June 28, 1918.)

F. J. Dunn, for the company.

EDISON OF BOSTON-NEW ENGLAND POWER INTERCONNECTION.

This is a petition in writing of the Edison Electric Illuminating Company of Boston and the New England Power Company for authority to make necessary extensions and connections for the interchange of electricity under the provisions of chapter 152 of the General Acts of the year 1918.

After notice by publication and by personal service upon the mayor and city clerk of the city of Boston, and the chairmen of the selectmen and the clerks of the towns of Dedham, Westwood, Dover, Natick, Sherborn, Framingham and Southborough, a public hearing was held in Boston.

The lines of the New England Power Company are furnishing power in substantially all of the large industrial communities west of metropolitan Boston and east of the Connecticut River. Since the war began its load and output have greatly increased. This has been due to the demands of the industries supplied for more power and not, during the past year at least, to any effort to obtain new customers. Its business has exceeded the capacity of its present hydraulic developments to handle, but

through connections with its own and other steam stations the company was able to take care of this additional business this past winter. It is estimated, however, that for this coming winter the facilities which will then be available will be inadequate unless power is secured from the station of the Edison company, the only remaining one of sufficient capacity to insure such supply. About half of the company's output is delivered to street railway and electric companies or municipal lighting plants, and the other half to industries either directly engaged on government work or classed as essential.

The Metropolitan Water and Sewerage Board has recently constructed a transmission line to connect their hydro-electric power stations at the Clinton and Southborough dams. The New England company purchases the electricity generated at Clinton and the Edison company that generated at Southborough, and there is already a contract for the interchange of such excess power as either may be unable to use advantageously at the respective points of delivery. But the present lines of the Edison company to the Sudbury dam in Southborough are not adequate to deliver the amount of electricity which the New England company requires. For this purpose a new line, constructed for operation at a high voltage of a capacity of 15,000 kilowatts, must be run from the Edison station in South Boston to the Sudbury dam. It is planned that the line shall run underground to Forest Hills and overhead along the railroad location to Dedham, and from thence overhead on a private right of way by as direct a route as may be practicable to the Sudbury dam, there connecting with the Metropolitan Board's line and so with the New England Power system.

It is estimated that this line, with right of way and necessary equipment, will cost about \$650,000. The Edison company is to sell off-peak power only to the New England company, and therefore no increase in the capacity of the Edison station is involved. One of the terms upon which the electricity will be sold by the Edison company is a ten-year guaranty sufficient to cover interest upon, taxes for and maintenance of the proposed line. Obviously the line might be used for the delivery of electricity by the New England to the Edison company, but

its utility for this purpose is remote. It will also be of ultimate value to the Edison system in delivering current at a point where the load is bound to increase rapidly, even in peace times, beyond the capacity of the present lines. These last two considerations are, therefore, of importance now only as indicating a probable economic justification for the line even after the proposed contract between the companies shall have expired.

The legislation under which this authority is sought was enacted at the suggestion of the Board. It involves no new principle or policy, but is in furtherance of the development on sound economic lines of the production and distribution of electricity already in progress. But the shortage of coal and its high cost, and the tremendous stimulus of the war to the industrial activities of the Commonwealth, have revealed as never before the importance to the public interest of cheap and reliable power. In view of the necessity of marshaling all industrial resources for the support of the government in this great national emergency, it was the purpose of the legislation in question to require the interconnection of existing power systems, where not undertaken voluntarily, whenever it should appear that the public welfare would be promoted thereby, and incidentally, whether undertaken voluntarily or involuntarily, to relax some of the restrictions which had been deemed wise in peace times relative to the construction of the necessary transmission lines.

In this case the companies are acting on their own initiative and upon terms negotiated by themselves. The only issue, therefore, which calls for decision by this Board is whether or not the public welfare will be promoted by the construction of the line. This is not a question which should be answered on any narrow grounds, nor solely with respect to the embarrassment to the New England company should it be unable to fulfill its obligations to its customers during the coming winter. The question is broader and involves the interests of the Commonwealth as a whole and of the Nation as well. Started as an enterprise for the sale of hydro-electric power to private industries in bulk, the lines of the New England system, as already pointed out, reach practically all of the industrial com-

munities of the middle section of the Commonwealth. Not merely to the industries to which they supply power but to the communities as well they have become integral parts of an increasingly essential public service. It is doubtful if the company could refuse additional service if it would, and certainly in the public interest there must be no curtailment of power necessary to support to the full the government war program.

The industries whose increased demands are the immediate occasion for this application probably could not, and certainly cannot now, obtain the equipment necessary to produce the additional power required for the coming winter. But were time not so essential, it might still be reasonably claimed that it would not be in the public interest for them to do so until the available facilities of the existing public agencies for the production of power, considered as a whole and not merely with respect to the present arrangement of their systems, were exhausted. Every year this aspect of the question is becoming more acute, and the war has given every one a broader grasp of the problem and possibly also a clearer comprehension of the difficulties and conflicting interests involved in its solution. In this particular case, however, it seems hardly necessary to go farther than the immediate issue raised.

The following is therefore adopted: —

On the petition in writing of the Edison Electric Illuminating Company of Boston and the New England Power Company, two electric companies desiring to connect their systems so that electricity can be interchanged as provided in section 2 of chapter 152 of the General Acts of the year 1918, after notice by publication and by personal service upon the mayor and city clerk of the city of Boston and the chairmen of the selectmen and the town clerks of the towns of Dedham, Westwood, Dover, Natick, Sherborn, Framingham and Southborough, and a public hearing, it is —

Ordered, That in the judgment of the Board the public welfare will be promoted by connecting the systems of said companies so that electricity can be interchanged, and said companies are authorized to make the necessary extensions and connections subject to the provisions of said act and of any other law now or hereafter in force and not inconsistent therewith. (Sept. 18, 1918.)

Opinion of Commissioner Lewenberg.

I agree with the order of the Board that the public welfare will be promoted by connecting the systems of the Edison Electric Illuminating Company of Boston and the New England Power Company, but in my opinion the difference between the normal and abnormal cost, due to war conditions, of making the necessary extensions and connections should be paid by the New England Power Company and not by the Edison company.

In making extensions during these abnormal times the company has taken the position, and rightfully in some cases, that the consumer should contribute part of the abnormal cost in order that when normal times return the company should not be burdened with an excessive capital charge. In this case the Edison company intends to pay the whole cost estimated at \$650,000, which amount is probably \$225,000 more than the cost in normal times. The only excuse for making this connection at this time is the absolute necessity of the New England Power Company for additional electricity in order to supply its customers. The consumers of the Edison company as a whole should not be made to bear this burden.

"The government has undertaken to pay the Edison company \$125,000 for construction of underground lines in the streets between the Watertown Arsenal and the company's station," although the company has made a contract with the United States government to serve the Watertown Arsenal amounting to \$415,000 per year.

Again, the contract "made with the Fore River Shipbuilding Company, afterward transferred to the Bethlehem Steel Company, but negotiated with officers of the government" and considered as a government contract, for service at the so-called Victory Plant at Squantum, amounting to \$105,000 a year. The customer also in this case furnishing \$200,000 for construction work in the streets between the shipyard and the Edison company's station.

Again, a contract has been negotiated with the quartermaster's department for light and power in the new quartermaster's terminal now being built in South Boston, a short distance from the Edison plant. In this case the customer is

furnishing \$15,000 for construction work in the streets between the buildings under construction and the company's station.

The New England Power Company should not receive better treatment than the ordinary consumer or the United States government has received from the Edison company.

F. M. Ives, for Edison company.

H. I. Harriman, for New England Power Company.

Capt. C. H. Shaw, for New England, District Representative of War Industries Board.

H. L. Perrin, for certain land owners.

Approval of Locations.

TURNERS FALLS POWER AND ELECTRIC COMPANY IN WESTFIELD.

Whereas, By an order of the selectmen of the town of Westfield adopted on Jan. 24, 1918, the Turners Falls Power and Electric Company was granted locations for a line for the transmission of electricity over certain public ways in said town therein specified, said line being intended to extend from Mount Tom through Easthampton, Southampton, Westfield and Agawam to Springfield; and

Whereas, Certain regulations or restrictions were imposed in said grant of locations affecting the erection, maintenance or operation of said line, expressed in the following terms, limitations, restrictions and conditions, viz.:—

First.—No towers, poles or other structures shall be erected in said public ways. The company shall not lay, erect, maintain or use wires for the transmission of electricity over or under any other streets, lanes and highways of said town of Westfield (except those as to which consent has heretofore been given) without the written consent of the Board of Gas and Electric Light Commissioners first having been obtained thereto.

Second.—Said grant of locations is subject to the provisions of chapter 509 of the Acts of 1911, and is subject to the provisions of chapter 122 of the Revised Laws, so far as the same are applicable thereto, and to the provisions of chapter 742 of the Acts of 1914 relating to protection of wires, character and kind of wires and supports, insulation of wires, insulation of supporting structures and supervision of wires, and all such other provisions of said act as may be applicable thereto. The selectmen of the town of Westfield shall have and exercise the powers given by section 18 of chapter 122 to inspectors of wires until such inspector is authorized and appointed as therein provided.

Third. — The particular location of the towers or structures supporting such wires, the kind and sufficiency of such towers or structures and the foundations thereof, the materials of and the manner and way of constructing such towers or structures and foundations, the height at which such wires shall cross said streets, and the number of such wires shall all be to the satisfaction of the said selectmen, who shall prescribe and determine the same before or as the work progresses.

Fourth. — This consent is further granted subject to any and all further terms, limitations, restrictions and conditions set forth in a consent to a wire location granted to said Turners Falls Power and Electric Company by the selectmen of the town of Westfield, to cross certain public ways in said Westfield under a petition of said company dated May 1, 1917, and granted Oct. 20, 1917, as affirmed, amended, altered and added to by the Board of Gas and Electric Light Commissioners in their order dated Dec. 28, 1917, so far as the said terms, limitations, restrictions and conditions are applicable hereto.

Fifth. — None of the foregoing terms, limitations, restrictions or conditions shall be altered, amended, changed or waived by any board of selectmen of said town or, in case the town becomes a city, by the mayor and aldermen or corresponding board of the city; but the Board of Gas and Electric Light Commissioners may, from time to time, upon the written request of said company, or the town, or the municipal light board of said town, or, of not less than ten users of power of said town, and after notice to all parties interested and a public hearing, affirm, amend, alter or add to the terms, limitations, restrictions and conditions herein imposed.

Now, Upon consideration of the premises and pursuant to the provisions of section 132 of chapter 742 of the Acts of the year 1914, it is —

Ordered, That the Board of Gas and Electric Light Commissioners hereby approves of the above-described regulations and restrictions imposed in said grant of locations. (March 5, 1918.)

NEWBURYPORT GAS AND ELECTRIC COMPANY IN IPSWICH.

Whereas, By an order of the selectmen of the town of Ipswich adopted on March 18, 1918, the Newburyport Gas and Electric Company was granted locations for a line for the transmission of electricity over certain public ways in said town therein specified, said line being intended to extend from the power station of said company in Newburyport through Newburyport, Newbury, Rowley and Ipswich to the Ipswich Mills in said Ipswich; and

Whereas, Certain regulations or restrictions were imposed in said grant of locations affecting the erection, maintenance or operation of said line, expressed in the following terms, limitations, restrictions and conditions, viz.: —

First. — The Company may, subject to the terms, limitations, restrictions and conditions herein expressed, erect and maintain wires across and on the public ways mentioned in said order of the selectmen in accordance with the locations hereby granted therefor. But the company shall not lay, erect, maintain or use wires for the transmission of electricity over or under any other streets, lanes and highways of said town of Ipswich without the consent in writing of the board of selectmen of Ipswich first having been obtained.

Second. — Said grant of locations is subject to the provisions of chapter 509 of the Acts of 1911 and is subject to the provisions of chapter 122 of the Revised Laws, so far as the same are applicable thereto, and to the provisions of chapter 742 of the Acts of 1914, relating to protection of wires, character and kind of wires and supports, insulation of wires, insulating of supporting structures and supervision of wires, and all such other provisions of said act as may be applicable thereto.

Third. — The particular location of the towers, poles or structures supporting said wires, the kind and sufficiency of such towers, poles or structures and the foundations thereof, the materials of and the manner and way of constructing such towers, poles or structures and foundations and the height at which such wires shall cross said streets shall all be to the satisfaction of the said selectmen, who shall prescribe and determine the same before or as the work progresses.

Fourth. — The company may sell and deliver electricity to the Ipswich Mills or its successors for the purpose of supplying electricity for use at its manufacturing plant, but shall not directly or indirectly supply electricity to any other customer within the limits of said town of Ipswich, excepting as provided herein for sale of electricity to the town of Ipswich.

Fifth. — The company shall sell and the town may purchase a part or all of whatever electricity the town may require for the municipal lighting plant or for other purposes.

If the town determines to purchase electricity from the company, the town shall give the company notice to that effect six months in advance, shall name in said notice the capacity that it will require, and shall agree to pay a minimum service charge, as hereinafter defined, for a period of not less than five years. The company shall provide and hold in reserve for the town generating, transmitting and transforming equipment of a capacity equal to 150 per cent. of the capacity named by the town in its notice as above provided.

The price to be paid to the company by the town for the electricity required by the latter shall consist of a service charge and a current charge.

The service charge shall be 83 cents per month per kilowatt of maximum demand, and the minimum service charge, previously referred to, shall be 83 cents per month per kilowatt of capacity named by the town. The maximum demand shall be determined as follows:—

An integrating printometer watt-hour meter or similar instrument shall be installed by the company. This will show the consumption in kilowatt hours used each hour. The four largest consumptions per hour occurring in four different days of each month shall be taken and averaged and the largest average shown during the month under consideration or any month of the previous eleven months shall be taken as the maximum demand.

The current charge shall be 8 mills per kilowatt hour consumed, plus or minus an amount to compensate for the greater or less cost of coal. The current charge of 8 mills per kilowatt hour is based on a cost of coal of \$4.25 per long ton delivered at Newburyport, Mass. If said cost of coal, during any six-month period beginning October 1 or April 1, is greater than \$4.75, the current charge per kilowatt hour shall be increased by fifteen-thousandths of a mill for each cent by which the actual cost of coal is greater than \$4.75. If said cost of coal, during any six-month period beginning October 1 or April 1, is less than \$3.75, the current charge per kilowatt hour shall be decreased by fifteen-thousandths of a mill for each cent by which the actual cost of coal is less than \$3.75.

Provided, however, that unless the town of Ipswich shall decide to take advantage of the provisions of this section so far as it relates to price on or before June 1, 1918, the stipulations in this section so far as they relate to price shall not apply. If the town shall later decide to purchase electricity from the company, it may do so upon terms to be agreed to between the town and the company, and in the event that they may not be able to agree, as the Board of Gas and Electric Light Commissioners may from time to time fix and determine.

Sixth.— The company agrees to deliver the electrical energy the town may decide to purchase either at the present station of the municipal lighting plant or at a transformer station at or near the Ipswich Mills, and to furnish all transformers, lightning arresters and necessary electrical equipment to deliver aially a 2,200 volt, alternating current at such station or transformer station.

Seventh.— The company shall at all times indemnify and save harmless the town of Ipswich from all damage, loss, costs, charges and all other expenses which it may pay, suffer, incur or in any way become liable for by reason of any acts, doings or omissions of the company.

Eighth.— The rights and privileges herein granted are upon the further condition that the company shall comply with all the laws of the Commonwealth, and such regulations as the selectmen, with the approval of the Massachusetts Gas and Electric Light Commissioners, may pass from time to time.

Ninth.— Any failure to comply with the terms of this order shall be remedied by the company within a reasonable time after notice thereof.

Tenth. — The voltage used on the wires of the company shall not exceed 23,000 volts under normal working conditions.

Eleventh. — The authority granted by this order shall be void and of no effect unless a formal acceptance and an agreement to abide by the terms and conditions of this order is filed by the company, within thirty days of the passage thereof, with the town clerk of Ipswich.

Twelfth. — The authority granted by this order shall be void and of no effect unless the company has constructed its transmission line to the Ipswich Mills and is prepared to deliver electrical energy to the Ipswich Mills on or before March 1, 1919.

Thirteenth. — This consent and permit shall not be construed as any limitation upon the right of the selectmen from time to time, or any other Board vested with like authority in the town of Ipswich, to grant rights, privileges or authority similar to or different from those herein set forth to other persons or corporations and in the same streets or public places. *Provided, however,* that the granting of any such rights, privileges or authority shall not interfere with the use, maintenance or repair of the company's lines.

Fourteenth. — Nothing herein contained shall be construed to limit the right of the company to supply electricity to the Ipswich Mills or its successors at its manufacturing plant under its present contract or to give any authority to the town of Ipswich or any of its officers to allow any person or corporation other than the company to supply the Ipswich Mills or its successors with electricity at its manufacturing plant during the term of its present contract, excepting with the approval of the Gas and Electric Light Commissioners of the Commonwealth of Massachusetts, *provided, however,* that electricity for lighting may be supplied to the Ipswich Mills by the municipal lighting plant of the town of Ipswich; and electricity for power may be supplied to the Ipswich Mills in excess of that required under the aforesaid contract with the approval of said Gas and Electric Light Commissioners.

Fifteenth. — None of the foregoing terms, limitations, restrictions and conditions shall be altered, amended, changed or waived by any board of selectmen of said town unless such alterations, amendments, changes or waivers have been duly approved by the Board of Gas and Electric Light Commissioners of the State of Massachusetts, after notice to all parties interested and a public hearing had thereon.

Now, Upon consideration of the premises and pursuant to the provisions of section 132 of chapter 742 of the Acts of the year 1914, it is —

Ordered, That the Board of Gas and Electric Light Commissioners hereby approves of so much of the above-described regulations and restrictions imposed in said grant of locations as affect the erection, maintenance or operation of said line. (June 3, 1918.)

Charter Extensions.**PETITION OF THE NEWBURYPORT GAS AND ELECTRIC COMPANY.**

This is an application by the Newburyport Gas and Electric Company, under the provisions of section 61 of chapter 742 of the Acts of the year 1914, for authority to carry on the business of the distribution and sale of electricity within the towns of Ipswich and Rowley.

This company was incorporated by chapter 147 of the Acts of the year 1850 for the purpose of making and selling gas in Newburyport. In 1889 it was duly authorized to engage in the electric business, and its name was changed. By chapter 139 of the Acts of the year 1901 it was authorized to extend its mains and lines into the towns of Newbury and West Newbury. It is engaged in supplying both gas and electricity in Newburyport and Newbury and electricity in West Newbury. Rowley adjoins Newbury on the south and Ipswich lies beyond Rowley. Both Rowley and Ipswich are supplied by electricity from their own plants. The object of the company is to transmit electricity across Rowley and into Ipswich for the sole purpose of supplying electricity in bulk to the Ipswich Mills and also the municipal lighting plant if the town so desires. The matter has been considered and locations for the necessary street crossings granted by the selectmen of both towns. The purpose of this petition is to extend the company's charter so as to cover this new undertaking.

The following is therefore adopted: —

On the petition of the Newburyport Gas and Electric Company, a corporation established under the laws of this Commonwealth for the purpose of making and selling gas in Newburyport and duly authorized to engage in the business of distributing and selling electricity in said Newburyport and in the towns of Newbury and West Newbury, for authority to carry on the business of distribution and sale of electricity within the towns of Ipswich and Rowley under the provisions of section 61 of chapter 742 of the Acts of the year 1914: —

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes said Newburyport Gas and Electric Company to carry on the business of distribution and sale of electricity within the towns of Ipswich

and Rowley, with all the rights, powers and privileges, and subject to all the duties and liabilities, set forth in all general laws now or hereafter in force applicable to said corporation. (June 3, 1918.)

N. N. Jones, for the company.

Geo. A. Schofield, for town of Ipswich.

Compulsory Supply.

HARWICH SUPPLY.

Upon the petition in writing of the executors and devisees under the will of Benjamin Johnson, who have a place of business, to wit, the Hotel Belmont, in Harwich, a town in the Commonwealth of Massachusetts in which the Buzzards Bay Electric Company is engaged in the manufacture or sale of electricity, and who are aggrieved by the refusal or neglect of said company to supply them with electricity at their said place of business, after notice to said company to appear at a time and place therein named to show cause why the prayer of such petition should not be granted, as required by law, and a public hearing at which the petitioners and the said company were heard, it is —

Ordered, That the Buzzards Bay Electric Company be directed and required to supply said petitioners with electricity at their said place of business, provided that the petitioners shall undertake and agree to advance to said company the sum of \$1,500 in three payments of \$500 each, the first of which shall be due and payable when one-third of the line necessary to connect said place of business with the main transmission line of said company has been erected, the second payment when two-thirds of said line shall have been erected, and the balance thereof when said line shall have been completed and a service connection made to said place of business; said company to pay interest on said sum of \$1,500 at the rate which the petitioners shall have to pay therefor, and said advance or loan to be credited with the charges made from time to time by said company for electricity sold and delivered to said petitioners at its established rates until such advance or loan shall have been paid in full. (April 15, 1918.)

Joseph Wiggin, for the petitioners.

AUBURN SUPPLY.

Upon the petition in writing of Mary E. Flavin, who has a residence on Zabelle Avenue, Auburn, a town in which the Worcester Suburban Electric Company is engaged in the distribution of electricity, and who is aggrieved by the refusal or neglect of said company to supply electricity to said residence, after notice to said company to appear at a time and place therein named to show cause why the prayer of such petition should not be granted, as required by law, and a public hearing at which the petitioner and said company were heard, it is hereby —

Ordered, That the Worcester Suburban Electric Company be directed and required to supply said petitioner with electricity at her said residence. (Oct. 28, 1918.)

E. C. Mason, for the company.

War-time Construction.

In Woburn and Watertown questions arose over undergrounding wires in certain streets and were submitted to the Board for decisions by the parties in interest. The conclusions reached by the Board are stated in the following letters: —

CITY OF WOBURN,
OFFICE OF THE MAYOR, March 13, 1918.

Gas and Electric Light Commissioners, Ashburton Place, Boston, Mass.

GENTLEMEN: — In behalf of the city of Woburn, I filed a bill in the Legislature this year to command the Edison Electric Illuminating Company to place cables in underground conduits already constructed in a portion of Main Street in the center of Woburn, and to remove its poles from the same section of Main Street. This work is necessary in order that the city may do certain work which it planned to do last year, and needs very much to do during the present year. At a meeting before the committee on mercantile affairs yesterday, it was agreed by Mr. Burdett, representing the Edison Company, and myself, that the bill in the Legislature should be abandoned and that we would present the matter to your Commission more or less informally on the understanding that the Edison Company will do the work if your Board, on all the circumstances, says that it ought to. Will you kindly let me know when you can fix a date for a hearing on this matter? The hearing will be very brief.

Yours very truly,

WILFORD D. GRAY, *Mayor*.

APRIL 2, 1918.

HON. WILFORD D. GRAY, *Mayor of City of Woburn, City Hall, Woburn.*

DEAR MR. GRAY: — Referring to your letter of the 13th of March last relative to requiring the Edison Electric Illuminating Company of Boston to place cables in underground conduits already constructed in a portion of Main Street in the center of Woburn and to remove its poles from that section of Main Street, it appeared at the conference held on March 18, at which you and the representatives of the company were present, that the company had undertaken to place its wires underground in this portion of Main Street and completed the necessary conduit work, including laterals to buildings and street lamps, at some time prior to last year; that the further work of removing the overhead wires and placing them underground was postponed last year on account of the war; that a bill was submitted to the Legislature in behalf of the city to compel the completion of the work forthwith; and that at the hearing before the legislative committee both parties agreed to leave the matter to this Board.

The right of the city to ask that this work be done, and the duty of the company to do it, are conceded, unless present conditions make it inexpedient to expend a substantial amount of money in a public improvement having no relation to the prosecution of the war and of a character to occasion no serious inconvenience or danger if postponed. The claim of the government upon the financial resources of the country is paramount. While the present exigency lasts it is the opinion of the Board that capital expenditures by the companies under its supervision should be made only for the absolute necessities of the communities served and to enable the industries of the Commonwealth to support the government in all of its varied activities, adequately and efficiently. All other undertakings should be postponed.

In view of this conviction the Board will not require the company to complete the work at the present time. But this conclusion is without prejudice to a further consideration of the matter whenever circumstances warrant. It is proper to add that the Board understands that all work of this character has been suspended by the company throughout its territory save where the provisions of existing laws are inconsistent with such suspension and are not waived.

Very truly yours,

ALONZO R. WEED,
Chairman.

MAY 28, 1918.

MR. G. FREDERICK ROBINSON, *Chairman of the Selectmen, Watertown;*
MR. CHARLES L. EDGAR, *President, Edison Electric Illuminating Company, Boston.*

DEAR SIR: — Referring to our recent conference with representatives of the town and of the company relative to the laying of underground conduits in that portion of North Beacon Street, Watertown, lying between

School Street and Watertown Square, it appeared that two years ago in connection with the construction of the new bridge across the Charles River at the arsenal gate the town undertook the widening and reconstruction of North Beacon Street from the bridge to Watertown Square. The widening of the street has been completed. Along the arsenal grounds it is ready for surfacing. The remainder of the street between School Street and the square must be rebuilt as well as surfaced. The company at the outset applied to the selectmen for and received from them locations for underground conduits for its lines throughout the entire length of the street in Watertown. In 1917 such conduits were laid by the company from the bridge along the arsenal grounds to School Street. The town is proposing to complete the work this season and will finish the street in part with a granite block pavement on a concrete base and in part with a bituminous macadam pavement. It desires that the company shall lay its conduits at once in that part of the street between School Street and the square with laterals for service and street lamp locations, so that the street may be completed and become a part of the street system of Watertown from which overhead wires will be excluded. But it does not insist that cables shall be drawn in and overhead wires removed until after the war. The question is submitted to the Board because of the conclusions reached and stated by the Board at the request of the parties interested relative to placing wires underground on Main Street, Woburn, in conduits laid during a reconstruction of the street prior to the war.

At the conference the company stated that when it sought and obtained locations for underground conduits in North Beacon Street it was planning for the future and had in mind the possible use of such conduits for lines transmitting electricity for distribution at points beyond Watertown, that its plans for the development of its system had changed meantime, and that the only probable use of such conduits will be for local distribution. The lines now carried overhead along the street are not heavy and the number of customers supplied is not large. It is estimated that the construction of this remaining portion of the conduits will cost over \$21,000. The town has already expended about \$100,000 in the widening and reconstruction of the street, and it is estimated that the cost of completing the work will be about \$100,000.

The widening and reconstruction of a main highway, including the placing of overhead wires underground in connection therewith, is distinctively a public improvement. Such work commonly involves the relocation and reconstruction of street structures of public service corporations. The general duty of corporations, whose lines are involved to participate in such public improvements and to make expenditures substantial in amount for this purpose is within reasonable limitations clear, and for that matter not questioned by the company. In its consideration of the Woburn matter the Board said:—

The right of the city to ask that this work be done, and the duty of the company to do it, are conceded, unless present conditions make it inexpedient to expend a

substantial amount of money in a public improvement having no relation to the prosecution of the war and of a character to occasion no serious inconvenience or danger if postponed. The claim of the government upon the financial resources of the country is paramount. While the present exigency lasts it is the opinion of the Board that capital expenditures by the companies under its supervision should be made only for the absolute necessities of the communities served and to enable the industries of the Commonwealth to support the government in all of its varied activities, adequately and efficiently. All other undertakings should be postponed.

Were the question of widening and reconstructing North Beacon Street now open, the Board is clearly of the opinion that this undertaking, in view of existing conditions, should be postponed. But the work was begun some time before the war began. The street is now and has for some months been in part, at least, impassable. The duty of deciding whether the street shall be completed in whole or in part according to the original plans, or temporarily made safe for travel in whole or in part, or the work postponed altogether, rests with the town authorities, and it is not the province of this Board to enter into any discussion of the wisdom of their decision. If that decision be that the portion of the street between School Street and the square be completed in accordance with the original plans, then the Board is of the opinion that the company should carry out its part of the work by laying such conduits as may be necessary for the supply underground of present and prospective customers and street lamps along the street. But the removal of existing overhead wires should be postponed until after the war.

Very truly yours,

ALONZO R. WEED,
Chairman.

Miscellaneous.

BOSTON CONSOLIDATED GAS — NEWTON & WATERTOWN CONTRACT.

Upon the petition of the Boston Consolidated Gas Company for the approval of a contract for the sale of gas by said Boston Consolidated Gas Company to the Newton & Watertown Gas Light Company in accordance with the provisions of section 11 of chapter 417 of the Acts of the year 1903, it is —

Voted, That the Board hereby approves of the following contract accompanying said petition, to wit: —

This agreement made in duplicate this twenty-fifth day of February, 1918, between the Boston Consolidated Gas Company (hereinafter called the Consolidated Company) and the Newton & Watertown Gas Light Company (hereinafter called the Newton & Watertown Company) both

corporations duly established under the laws of the Commonwealth of Massachusetts: —

Witnesseth, as follows:

First. — The Consolidated Company agrees that it will, subject to the provisions of Article Fifth of this agreement, furnish, sell and deliver to the Newton & Watertown Company at the latter's holders in Watertown and Waltham, such quantity of illuminating gas as the Newton & Watertown Company may require from day to day for the purpose of supplying its customers, not to exceed, however, eighty million cubic feet of gas per month, such gas to conform in all respects to all legal requirements.

Second. — The Newton & Watertown Company agrees that it will pay to the Consolidated Company fifty-five cents (55c.) per thousand cubic feet for all gas sold and delivered to it under the provisions of this agreement, paying on or before the fifteenth day of each month for all gas sold and delivered during the month immediately preceding: — provided, however, that upon request in writing of either of said companies or upon its own initiative the Board of Gas and Electric Light Commissioners may from time to time, after notice and a public hearing, investigate and decide the fairness of said price, and, if the Board shall determine that said price or the price then prevailing should be raised or lowered, such new price shall thereafter be substituted for said price or the price then prevailing during the balance of the term of this agreement, unless meantime changed as herein provided, and provided further that the question of price shall, in any event, be resubmitted by the companies for the Board's determination on or before the thirtieth day of June next succeeding the termination of the war with Germany and on or before the expiration of every three years thereafter during the continuance in force of this contract.

Third. — All gas sold and delivered under the terms hereof shall be measured by meters provided by the Newton & Watertown Company at its works at Watertown and Waltham, and that said meters shall be open at all reasonable times to the inspection of the Consolidated Company or its properly authorized representatives.

Fourth. — The Newton & Watertown Company agrees to pay the Consolidated Company the sum of sixty-four hundred dollars (\$6,400) per year, payable in monthly installments, at the same time the payment is made for the gas sold and delivered for the use of the pipe line from the corner of Linden Street and Brighton Avenue in Boston to the works of the Newton & Watertown Company in Watertown in conveying the gas supplied under the terms hereof, which payment is to cover the rent and depreciation of that pipe line.

Fifth. — The Consolidated Company shall not be liable to the Newton & Watertown Company for any damages due to the failure of the Consolidated Company to deliver gas in accordance with the provisions of this agreement when such failure is due to strikes, accidents or causes beyond the control of the Consolidated Company or is due to the fact

that the Consolidated Company is unable to deliver such gas and at the same time fulfill its obligations to its other customers.

Sixth. — This contract shall continue in force for a period of one year from April 7, 1918, and thereafter until thirty days after written notice by either the Consolidated Company, the Newton & Watertown Company or the Board of Gas and Electric Light Commissioners that it desires the contract to terminate.

In witness whereof the Boston Consolidated Gas Company and the Newton & Watertown Gas Light Company have caused their corporate seals to be hereto affixed and these presents to be signed in their names and behalf by their respective officers thereto duly authorized.

BOSTON CONSOLIDATED GAS COMPANY,

(Seal)

(Signed)

WILLIAM A. WOOD,
President.

NEWTON & WATERTOWN GAS LIGHT COMPANY,

(Seal)

(Signed)

WALDO A. LEARNED,
President.

(May 24, 1918.)

E. B. Bishop, for city of Newton.

C. A. Bunker, for town of Wellesley.

BOSTON CONSOLIDATED GAS — DEDHAM & HYDE PARK CONTRACT.

Upon the petition of the Boston Consolidated Gas Company for the approval of a contract for the sale of gas by said Boston Consolidated Gas Company to the Dedham & Hyde Park Gas and Electric Light Company in accordance with the provisions of section 11 of chapter 417 of the Acts of the year 1903, it is —

Voted, That the Board hereby approves of the following contract annexed to said petition, to wit: —

This agreement made in duplicate this first day of June, 1918, between the Boston Consolidated Gas Company (hereinafter called the Boston Company) and the Dedham & Hyde Park Gas & Electric Light Company (hereinafter called the Dedham & Hyde Park Company) both corporations duly established under the laws of the Commonwealth of Massachusetts: —

Witnesseth, as follows:

First. — The Boston Company agrees that it will, subject to the provisions of Article Fifth of this agreement, furnish, sell and deliver to the Dedham & Hyde Park Company at the latter's meters located in the

Jamaica Plain Station of the Boston Company, such quantity of illuminating gas as the Dedham & Hyde Park Company may require from day to day for the purpose of supplying its customers in excess of the amount of forty million (40,000,000) cubic feet per year specified as the maximum amount of gas to be furnished under the contract between the Dedham & Hyde Park Company and the Massachusetts Pipe Line Company, dated June 20, 1900, which contract is still in full force and effect, not to exceed, however, a total maximum amount of sixteen million (16,000,000) cubic feet of gas per month, such gas to conform in all respects to all legal requirements.

Second. — The Dedham & Hyde Park Company agrees to pay to the Boston Company fifty-eight and one-half ($58\frac{1}{2}$) cents per thousand cubic feet corrected to standard conditions for all gas sold and delivered to it under the provisions of this agreement, paying on or before the 15th day of each month for all gas sold and delivered during the month immediately preceding; provided, however, that upon request in writing of either of said companies or upon its own initiative the Board of Gas and Electric Light Commissioners may from time to time, after notice and a public hearing, investigate and decide the fairness of said price, and, if the Board shall determine that said price or the price then prevailing should be raised or lowered, such new price shall thereafter be substituted for said price or the price then prevailing during the balance of the term of this agreement, unless meantime changed as herein provided; and provided further that the question of price shall in any event be resubmitted by the Company for the Board's determination on or before the thirtieth day of June next succeeding the termination of the present war with Germany and on or before the expiration of every three years thereafter during the continuance in force of this contract.

Third. — All gas sold and delivered under the terms hereof shall be measured by meters provided by the Dedham & Hyde Park Company at the Jamaica Plain Station of the Boston Company and said meters shall be open at all reasonable times to the inspection of either the Boston Company, the Dedham & Hyde Park Company or their properly authorized representatives.

Fourth. — The Boston Company agrees that it will furnish the building located at the Jamaica Plain Station of the Boston Company, containing the booster and meters belonging to the Dedham & Hyde Park Company, and that it will heat said building and maintain and operate said booster and meters, and the Dedham & Hyde Park Company agrees to pay to the Boston Company for that service and for pumping, and in addition to the payment provided in clause second, a pumping and maintenance charge of four cents per thousand cubic feet on all gas sold and delivered to it under the provisions of this agreement and of the above-mentioned contract between the Dedham & Hyde Park Company and the Massachusetts Pipe Line Company, payable at the same time as the payment provided in clause second.

Provided, however, that if the Dedham & Hyde Park Company elects to install an electric pump and to pay for the current necessary to operate it then the Boston Company agrees that it will furnish the said building located at the Jamaica Plain Station and will heat it and will operate said booster and meters and said electric pump at a charge to the Dedham & Hyde Park Company of one hundred (\$100) dollars per month; this charge to be in lieu and instead of any and all pumping charges upon any part of the gas furnished by the Boston Company to the Dedham & Hyde Park Company whether provided for in this contract or elsewhere. And it is agreed that said charges shall be payable at the same time as the payment provided in clause second.

Fifth. — The Boston Company shall not be liable to the Dedham & Hyde Park Company for any damages due to the failure of the Boston Company to deliver gas in accordance with the provisions of this agreement when such failure is due to strikes, accidents or causes beyond the control of the Boston Company or is due to the fact that the Boston Company is unable to deliver such gas and at the same time fulfill its obligations to its other customers.

Sixth. — This contract shall be effective upon all gas sold and delivered after July 1st, 1918, and shall continue in force for a period of one year from July 1st, 1918, and thereafter until thirty days after written notice by either the Boston Company, the Dedham & Hyde Park Company, or the Board of Gas & Electric Light Commissioners, that it desires the contract to terminate.

This contract is conditional upon the approval of the Board of Gas & Electric Light Commissioners on petition of the Boston Consolidated Gas Company.

In witness whereof the Boston Consolidated Gas Company and the Dedham & Hyde Park Gas & Electric Light Company have caused their corporate seals to be hereto affixed and these presents to be signed in their names and behalf by their respective officers thereto duly authorized.

BOSTON CONSOLIDATED GAS COMPANY,

(Seal)

By (Signed)

WILLIAM A. WOOD,
President.

DEDHAM & HYDE PARK GAS & ELECTRIC LIGHT CO.,

(Seal)

By (Signed)

CHANDLER M. WOOD,
President.

(Aug. 9, 1918.)

BOSTON CONSOLIDATED GAS — CITIZENS' OF QUINCY CONTRACT.

Whereas, The second clause of a certain agreement, dated May 18, 1916, between the Boston Consolidated Gas Company and the Citizens' Gas Light Company of Quincy for the sale

of gas by said Boston to said Quincy company approved by the Board on Aug. 14, 1916, provides as follows: —

The Quincy Company agrees that it will, beginning July 1, 1916, purchase and take from the Consolidated Company all illuminating gas which it may require during said period of five (5) years for the purpose of supplying its customers up to the amount of Two Hundred and Fifty Million (250,000,000) cubic feet per year and that it will pay to the Consolidated Company forty-seven and one-half ($47\frac{1}{2}$) cents per thousand cubic feet for all gas sold and delivered to it under the provisions of this agreement, paying on or before the fifteenth day of each month for all gas sold and delivered during the month immediately preceding; provided, however, that upon request in writing of either of said companies or upon its own initiative the Board of Gas and Electric Light Commissioners may from time to time, after notice and a public hearing, investigate and decide the fairness of said price, and, if the Board shall determine that said price or the price then prevailing should be raised or lowered, such new price shall thereafter be substituted for said price or the price then prevailing during the balance of the term of this agreement, unless meantime changed as herein provided.

Whereas, Upon the request in writing of said Boston Consolidated Gas Company, the Board, after notice and a public hearing, has investigated the fairness of said price and has determined that said price shall be raised 10 cents per thousand cubic feet —

Ordered, That $57\frac{1}{2}$ cents per thousand cubic feet shall be substituted for the price expressed in said agreement, and that the Citizens' Gas Light Company of Quincy shall pay to the Boston Consolidated Gas Company $57\frac{1}{2}$ cents per thousand cubic feet for gas sold and delivered to it under the provisions of said agreement from, and after the first day of July, 1918, during the balance of the term of said agreement, unless meantime changed as therein provided. (Aug. 9, 1918.)

BOSTON CONSOLIDATED GAS — EAST BOSTON CONTRACT.

Whereas, The second clause of a certain agreement, dated Jan. 2, 1917, between the Boston Consolidated Gas Company and the East Boston Gas Company for the sale of gas by said Boston to said East Boston company approved by the Board on Jan. 24, 1917, provides as follows: —

The East Boston Company agrees that it will pay to the Consolidated Company forty-five (45) cents per thousand cubic feet for all gas sold and

delivered to it under the provisions of this agreement, paying on or before the fifteenth (15th) day of each month for all gas sold and delivered during the month immediately preceding; provided, however, that upon request in writing of either of said companies or upon its own initiative, the Board of Gas and Electric Light Commissioners may from time to time, after notice and a public hearing, investigate and decide the fairness of said price, and, if the Board shall determine that said price or the price then prevailing should be raised or lowered, such new price shall thereafter be substituted for said price or the price then prevailing during the balance of the term of this agreement, unless meantime changed as herein provided.

Whereas, Upon the request in writing of said Boston Consolidated Gas Company, the Board, after notice and a public hearing, has investigated the fairness of said price and has determined that said price shall be raised 10 cents per thousand cubic feet —

Ordered, That 55 cents per thousand cubic feet shall be substituted for the price expressed in said agreement, and that the East Boston Gas Company shall pay to the Boston Consolidated Gas Company 55 cents per thousand cubic feet for gas sold and delivered to it under the provisions of said agreement from and after the first day of July, 1918, during the balance of the term of said agreement, unless meantime changed as therein provided. (Aug. 9, 1918.)

WARNING TO CONSUMERS OF GAS.

On Jan. 8, 1918, it was voted to request the gas companies to send their respective consumers with their next bills copies of the following notice: —

To Consumers of Gas.

In view of the unusual increase in the use of gas for heating purposes, due to the shortage of coal and the severe weather, the Board deems it a duty to warn the consumers of gas of the danger of accidents which are preventable if proper precautions are taken.

If gas goes out for any reason, shut all cocks and immediately notify the company supplying you.

Be sure that all burners not in use are shut off.

Do not go to sleep with any gas burning in the room.

Shut off the cock at house piping to which flexible tubing is connected when portable stoves or appliances are not in use.

Be sure no cocks are open before you deposit a coin in a prepayment meter when gas already paid for is exhausted.

Be sure to shut the cock before leaving it if the gas will not light.

If you smell gas, shut off all cocks, air the room thoroughly and notify the company. Do not under any circumstances search for leaks with a candle or match.

Do not waste gas. Every foot used unnecessarily tends to make the coal situation more acute."

By order of the Board,

ALONZO R. WEED,
Chairman.

JAN. 8, 1918.

PETITION OF THE TOWN OF WESTFIELD.

This is a petition of the town of Westfield, under the provisions of a certain agreement in writing dated April 13, 1918, between said town and the Turners Falls Power and Electric Company for the purchase of electricity, to determine the rates and excess coal cost charges thereunder.

The petition was filed with the Board on July 25, 1918, and a public hearing was given the representatives of the town on Oct. 23, 1918, at which a representative of the company was present.

The town owns a municipal lighting plant, which it has operated since 1899. Heretofore it has generated in its station the electricity distributed. The company recently sought and obtained an entry into Westfield for the purpose of delivering current to the Springfield Street Railway Company at the latter's station near the station of the town plant. Such entry was considered by the Board on an appeal by the municipal light board in December last. The question of buying electricity from the Turners Falls company was then under debate, and in the consent to such entry it was expressly stipulated that the town should be free to buy, and the company be required to sell to the town, such electricity as it might need at any time for distribution to its inhabitants or for municipal use. The agreement under which this petition was brought was subsequently negotiated and made. It calls for the delivery to the town for a period of five years of all the electricity required by the town. There are numerous provisions relative to the character of the electricity supplied, point of delivery, amount, measurement, etc., which need not be quoted. But the provisions as to rates are as follows: —

7. RATES.

A. Charge for Electrical Energy.

For the electrical energy delivered and measured as herein provided, the Consumer shall pay the Power Company at the following rates:—

	Per K. W. H.
For the first 1,000,000 kilowatt hours delivered in any operating year,	. \$0 012
For the next 1,000,000 kilowatt hours delivered in any operating year,	. 011
For the next 1,000,000 kilowatt hours delivered in any operating year,	. 010
All kilowatt hours over 3,000,000 delivered in any operating year,	. 009

Each of the rates hereinbefore set forth is subject to the adjustment hereinafter named for the varying cost of coal. The operating year shall begin July 1st, and end on June 30th, following.

B. Change of Rates due to Cost of Coal.

The rates which are set forth in clause A of this article for electrical energy delivered hereunder are based upon the average cost of South Fork or equal grade of semi-bituminous coal, delivered f. o. b. cars on the Power Company's siding at Chicopee Junction, Massachusetts, of four dollars and fifty cents (\$4.50) per gross ton of twenty-two hundred and forty pounds (2,240), as shown by original invoices and freight bills for the same.

If during the six (6) months' period beginning on July 1st and ending on December 31st in any year during the term of this contract, the average cost, as aforesaid, of such coal so delivered at such siding is more than five dollars (\$5) per gross ton, then the Consumer agrees to pay to the Power Company, in addition to the scheduled rates for each kilowatt hour which the Consumer has actually taken during such period of six (6) months, the further sum of one one-hundredth ($\frac{1}{100}$) of a mill for each and every cent by which said average cost of such coal during such period of six (6) months exceeds five (5) dollars per gross ton so delivered as an *excess coal cost charge*.

If during the six (6) months' period beginning July 1st and ending December 31st, in any year, the average cost, as aforesaid, of such coal so delivered at such siding shall be less than four (4) dollars per gross ton, the Power Company agrees that it will allow to the Consumer for each kilowatt hour which the Consumer has actually taken during such period of six (6) months one one-hundredth ($\frac{1}{100}$) of a mill for each and every cent by which the average cost of such coal is less than four (4) dollars per gross ton so delivered. Provided, however, that if, on petition filed by the Consumer with the Massachusetts Gas and Electric Light Commissioners within six (6) months from the date hereof and not thereafter during the life of this contract, said Commissioners shall determine that the rates and the excess coal cost charge, as above set forth, are not just

and reasonable, they may lower the same or either of them, and thereafter during the term of this contract, the rates for electrical energy and the excess coal cost charge as modified shall be in full force and effect, to all intents and purposes as though the same had been written originally in this contract.

The Consumer, at any proper time or times, shall have the right to examine the books, original vouchers and records of the Power Company in so far as they relate to the cost of coal.

The chief question upon which the municipal light board desires the Board's judgment is not the fixed rate but the so-called "excess coal cost charge." This provides for an increase in the price to be paid by the town to the company at the rate above quoted, which is equivalent to 1 mill a kilowatt hour for each dollar in excess of \$5 a gross ton paid for coal delivered at the company's steam plant in Chicopee. At the present time such coal is costing the company substantially \$8 a gross ton, and in consequence, and so long as such price prevails, 3 mills a kilowatt hour will be added to the agreed rates, if the provisions quoted stand unchanged.

In common with all hydro-electric companies, the Turners Falls company is obliged to supplement its water-generated by steam-generated power in order to provide reliable and continuous service, and has recently put in operation a modern and well-equipped steam plant at Chicopee for this purpose. To what degree it will be called upon to supplement the river's supply is a matter of almost pure speculation, subject as the problem is to the immutable laws of nature; but that year in and year out the steam plant will be called on to supply a substantial amount is certain. It is true that the cost of coal does not directly affect the cost of electricity generated by water, but it must be borne in mind that every unit of hydro-electrical energy has to carry the cost of the auxiliary which takes the burden when the water power fails.

In view, then, of all the circumstances affecting the parties to this agreement, the so-called excess coal cost charge provision of the contract may in general terms be regarded as reasonably applicable and workable as a fair measure of the increased cost due to coal in a modern and efficiently managed station such as this is. Taking into account, then, the life of the agreement, the Board is of the opinion that the rates and excess coal cost

charge are fair, and do not require modification. The return of normal conditions and a longer experience with the bulk supply of electricity will test the soundness of this conclusion before the present agreement expires, and enable the town to see what modification, if any, should be required upon its renewal. Meantime the citizens of the town may feel assured that in the mind of the Board sound and good judgment has been exercised in securing for the town an abundant and reliable supply of electricity upon favorable terms.

The following is therefore adopted: —

On the petition of the inhabitants of the town of Westfield, under the provisions of a certain agreement in writing dated April 13, 1918, between said town and the Turners Falls Power and Electric Company for the purchase of electricity, to determine the rates and excess coal cost charges thereunder, after notice and a public hearing, it is —

Ordered, That the Board hereby determines that the rates and excess coal cost charges set forth in Article 7 of said agreement, a copy whereof was duly filed with the Board on July 25, 1918, are just and reasonable. (Nov. 21, 1918.)

ABATEMENT OF SMOKE.

During the present year, which marks the completion of the sixth year under the final provisions of chapter 651 of the Acts of 1910 for the regulation of smoke in Boston and vicinity, it has not been found necessary to change the method of conducting the work. Periodic and systematic examinations and readings have been made by the inspectors throughout the district.

In many instances where violations have been detected an immediate investigation of conditions in the offending premises has been made and suggestions offered. In this way the matter has been brought promptly to the attention of those in charge, and resulted in many instances in preventing further violations.

The fuel situation, while not as bad as during the preceding year, was still such that in many plants they were unable to obtain the grade of fuel burned during the pre-war period. A large amount of high volatile bituminous coal has been burned in the district, and in some of the plants which were not designed for this grade of fuel it has been difficult for them to keep within the requirements of the act.

Notwithstanding the many unfavorable factors, all tending to

increase the emissions of smoke, the number of complaints received by the Board is again the smallest for any year since this work started. All complaints have been promptly investigated. Those found to be due to the emission of smoke not prohibited by law were so reported to the complainants, who were advised to take the matter up with their local boards of health. In the other cases suggestions for overcoming the difficulties were offered, and after a reasonable time further observations taken to see if the conditions had been corrected.

With regrets, the Board in July, 1918, accepted the resignation of Charles O. Farrar as deputy inspector. Mr. Farrar left to take charge of the elevator department with one of the leading liability insurance companies. He had been connected with this department for over two years, during which time his work had been most satisfactory and the relationship of the pleasantest.

The Board has given one public hearing, but did not feel that it was necessary to issue the formal order required by the statute as a preliminary to proceedings in court; nor have they found it necessary to take further action on any of the formal orders noted in previous reports.

The Board presents the following comparative tabulated summary of the work of this department for the year ending Nov. 30, 1918, and the four preceding years. It will be noted that in this summary the Board has continued the item of violations due wholly or in part to the fuel situation. Also attention should be directed to the fact that again this year of the total observations those in which violations were found for all classes of stacks — stationary, locomotive and marine — are less than 1 per cent.

Recorded observations: —	1914.	1915.	1916.	1917.	1918.
Stationary stacks,	23,126	50,539	60,243	68,692	75,047
Locomotive stacks,	12,903	12,281	17,717	24,129	25,931
Marine stacks,	651	1,288	1,869	2,236	2,297
Total,	41,680	64,108	79,829	95,057	103,275

Observations recorded showing the emission of smoke in excess of the amount allowed by the act: —	1914.	1915.	1916.	1917.	1918.
Stationary stacks,	934	754	704	678	672
Locomotive stacks,	351	123	156	105	92
Marine stacks,	49	44	29	22	7
Total,	1,334	921	889	805	771

Percentage of observations in which violations were found:—	1914.	1915.	1916.	1917.	1918.
Stationary stacks,	3.3	1.5	1.2	.99	.90
Locomotive stacks,	2.7	1.0	.9	.44	.35
Marine stacks,	7.6	3.4	1.6	.98	.30
Recorded observations of stationary stacks emitting smoke in excess of the amount allowed by the act, due to the carelessness of those immediately responsible for their operation,	786	643	579	501	500
Recorded observations of stationary stacks emitting smoke in excess of the amount allowed by the act, due to overloading the plant,	113	109	61	66	39
Recorded observations of stationary stacks emitting smoke in excess of the amount allowed by the act, due to the fuel situation,	—	—	55	100	126
Stationary stacks upon which recorded observations have been made may be classified as follows:—					
Public service,	126	130	123	138	137
Manufacturing plants,	605	646	661	722	701
Office buildings,	351	388	502	582	610
Residences,	—	3	11	13	9
Total,	1,082	1,167	1,297	1,455	1,457
Stationary stacks upon which recorded observations showed smoke emitted in excess of the amount allowed by the act may be classified as follows:—					
Public service,	21	23	26	23	33
Manufacturing plants,	194	153	178	152	104
Office buildings,	99	90	67	91	80
Residences,	—	—	—	—	—
Total,	314	266	271	266	217
Number of stacks found after first notice or visit of chief inspector to have ceased emitting smoke in excess of the amount allowed by the act,	261	228	151	135	118
Additional number of stacks so found after further notices or visits,	41	16	111	123	95
Number of stacks from which the emission of smoke contrary to the requirements of the act had been observed and had not ceased at the close of the year:—					
Public service,	—	—	—	3	2
Manufacturing plants,	1	—	8	5	2
Office buildings,	—	—	1	—	—
Total,	1	—	9	8	4
Complaints received:—	1913.	1914.	1915.	1916.	1917.
December,	7	5	3	4	2
	1914.	1915.	1916.	1917.	1918.
January,	7	2	8	3	2
February,	4	2	7	4	1
March,	4	5	1	5	1
April,	7	5	2	1	4
May,	8	5	—	6	—
June,	13	3	2	7	1

Complaints received — <i>Concluded.</i>	1914.	1915.	1916.	1917.	1918.
July,	13	2	6	4	1
August,	2	3	8	2	7
September,	3	4	2	1	1
October,	6	4	4	2	3
November,	5	7	7	2	—
Total,	79	47	50	41	23
Number of public hearings,	5	8	1	—	1
Number of prosecutions of violations of the order of the Board,	2	—	—	—	—

GAS COMPANIES.

The following table shows the corporate names and capital stock of the gas companies in active operation, and the names of the persons and corporations other than gas companies making and selling gas, on the thirtieth day of June last, with the localities supplied and the population of each according to the census of 1915. Unless otherwise noted the par value of each share of capital stock reported is \$100.

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Adams Gas Light Co.,	Adams,	13,218	\$60,000
Amesbury & Salisbury Gas Co.,	Amesbury,	8,543	60,000
	Salisbury,	1,717	—
Amherst Gas Co.,	Amherst,	5,558	300,000
	Pelham,	499	—
Arlington Gas Light Co.,	Arlington,	14,889	450,000
	Belmont,	8,081	—
	Winchester,	10,005	—
Athol Gas & Electric Co.,	Athol,	9,783	714,500
Attleboro Gas Light Company Corporation,	Attleboro,	18,480	116,000
Beverly Gas & Electric Co.,	Beverly,	22,950	687,500
	Danvers,	11,177	—
Blackstone Electric Light Co.,	Blackstone,	5,680	40,000
Boston Consolidated Gas Co.,	Boston,	745,439	15,124,600
	Brookline,	33,490	—
	Milton,	8,600	—
	Brockton,	62,288	1,537,000
Brockton Gas Light Co.,	Bridgewater,	9,381	—
	East Bridgewater,	3,689	—
	West Bridgewater,	2,741	—
	Avon,	2,164	—
	Canton,	5,623	—
	Holbrook,	2,948	—
Cambridge Gas Light Co.,	Randolph,	2,734	—
	Stoughton,	6,982	—
	Cambridge,	108,822	1,680,000
	Somerville (in part),	67,847 ¹	—
	Boston (Charlestown District),	39,601	600,000 ²
Charlestown Gas & Electric Co.,	Everett (in part),	—	—
	Medford (in part),	—	—
	Somerville (in part),	17,939 ¹	—

¹ Estimated.² Par value, \$50.

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Citizens' Gas, Electric & Power Co.,	Nantucket, . . .	3,166	\$40,000
Citizens' Gas Light Co., . . .	Quincy, . . .	40,674	743,000
Clinton Gas Light Co., . . .	Clinton, . . .	13,192	183,000 ¹
Dedham & Hyde Park Gas & Electric Light Co.	Dedham, . . .	11,043	155,950 ²
	Hyde Park, . . .	22,615	—
East Boston Gas Co., . . .	East Boston, . . .	65,680	575,000 ³
	Chelsea, . . .	43,426	—
Easthampton Gas Co., . . .	Easthampton, . . .	9,845	450,000
Fall River Gas Works Co., . . .	Fall River, . . .	124,791	1,127,000
	Somerset, . . .	3,377	—
Fitchburg Gas & Electric Light Co.,	Fitchburg, . . .	39,656	888,000 ²
Framingham Gas, Fuel & Power Co.,	Framingham, . . .	15,860	75,000
Gardner Gas, Fuel & Light Co., . . .	Gardner, . . .	16,376	140,000
Gloucester Gas Light Co., . . .	Gloucester, . . .	24,478	214,000 ²
Greenfield Gas Light Co., . . .	Greenfield, . . .	12,618	166,000 ³
	Turners Falls, . . .	5,522 ⁴	—
Gregory, J. D., . . .	Princeton, . . .	800	— ⁵
	Haverhill, . . .	49,450	585,000 ²
Haverhill, . . .	Groveland, . . .	2,377	—
	Merrimac, . . .	2,202	—
Ipswich Gas Light Co., . . .	Ipswich, . . .	6,272	16,000
	Lawrence, . . .	90,259	2,500,000
Lawrence Gas Co., . . .	Andover, . . .	7,978	—
	North Andover, . . .	5,956	—
	Methuen, . . .	14,007	—
Leominster Gas Light Co., . . .	Leominster, . . .	17,646	135,000
	Lunenburg, . . .	1,610	—
Lexington Gas Co., . . .	Lexington, . . .	5,538	40,000
	Lowell, . . .	107,978	1,000,000
Lowell Gas Light Co., . . .	Chelmsford, . . .	5,182	—
	Dracut, . . .	4,022	—
	Tewksbury, . . .	5,265	—
	Lynn, . . .	95,803	1,625,000
	Lynnfield, . . .	1,112	—
Lynn Gas & Electric Co., . . .	Marblehead, . . .	7,606	—
	Nahant, . . .	1,387	—
	Saugus, . . .	10,276	—
	Swampscott, . . .	7,345	—
	Malden, . . .	48,907	2,085,500
	Melrose, . . .	16,880	—
Malden & Melrose Gas Light Co.,	Everett (in part), . . .	—	—
	Medford (in part), . . .	—	—
	Stoneham, . . .	7,849	—
	Reading, . . .	6,805	—
	Marlborough, . . .	15,250	270,000
Marlboro-Hudson Gas Co., . . .	Hudson, . . .	6,758	—
	Maynard, . . .	6,770	—
	Southborough, . . .	1,898	—
	Stow, . . .	1,127	—
Milford Gas Light Co., . . .	Milford, . . .	13,687	72,300
	Hopedale, . . .	2,663	—
Natick Gas Light Co., . . .	Natick, . . .	11,119	59,600
	New Bedford, . . .	109,568	2,309,000
New Bedford Gas & Edison Light Co.	Acushnet, . . .	2,387	—
	Dartmouth, . . .	5,330	—
	Fairhaven, . . .	6,277	—
Newburyport Gas & Electric Co.,	Newburyport, . . .	15,311	513,000
	Newbury, . . .	1,590	—
	Newton, . . .	43,113	560,000
	Waltham, . . .	30,154	—
Newton & Watertown Gas Light Co.	Watertown, . . .	16,515	—
	Wellesley, . . .	6,439	—
	Weston, . . .	2,342	—
North Adams Gas Light Co.,	North Adams, . . .	22,033	400,000
	Clarksburg, . . .	1,114	—

¹ Par value, \$500. ² Par value, \$50. ³ Par value, \$25. ⁴ Estimated. ⁵ Unincorporated.

CORPORATE NAME.	Localities supplied.	Popula- tion.	Capital.
Northampton Gas Light Co.,	Northampton,	21,654	\$155,675 ¹
North Attleborough Gas Light Co.,	North Attleborough,	9,398	68,100
Norwood Gas Light Co.,	Plainville,	1,408	—
	Norwood,	10,977	140,000
	Abington,	5,646	709,000
	Braintree,	9,343	—
Old Colony Gas Co.,	Hingham,	5,264	—
	Rockland,	7,074	—
	Weymouth,	13,969	—
	Whitman,	7,520	—
Otis Co., ²	Ware,	9,346	—
	Pittsfield,	39,607	396,000
Pittsfield Coal Gas Co.,	Dalton,	3,858	—
	Lee,	4,481	—
	Lenox,	3,242	—
Plymouth Gas Light Co.,	Plymouth,	12,926	148,500
Sadler, Thomas G., ²	Kingston,	2,580	—
	Attleboro (South At- tleborough),	18,480 ³	—
Salem Gas Light Co.,	Salem,	37,200	669,800
	Peabody,	18,625	—
Southeastern Massachusetts Power & Electric Co.,	Marion,	1,487	265,000
Spencer Gas Co.,	Spencer,	5,994	97,500
	Springfield,	102,971	1,777,200
	Agawam,	4,555	—
	Chicopee,	30,138	—
Springfield Gas Light Co.,	East Longmeadow,	1,782	—
	Longmeadow,	—	—
	Ludlow,	5,251	—
	South Hadley,	5,179	—
	West Springfield,	11,330	—
Suburban Gas & Electric Co.,	Revere,	25,178	834,500
	Winthrop,	12,758	—
	Taunton,	36,161	330,000 ⁴
	Berkley,	985	—
Taunton Gas Light Co.,	Dighton,	2,499	—
	Mansfield,	5,772	—
	Norton,	2,587	—
	Raynham,	1,810	—
Vineyard Lighting Co.,	Oak Bluffs,	1,245	25,000
Waite & Smith, ⁵	Dartmouth (South Dartmouth),	5,330 ³	—
Webster & Southbridge Gas & Electric Co.,	Dudley,	4,373	600,000
	Southbridge,	14,217	—
	Webster,	12,565	—
West Boston Gas Co.,	— ⁶	—	175,000
Williamstown Gas Co.,	Williamstown,	3,981	40,000
Woburn Gas Light Co.,	Woburn,	16,410	45,100
	Brookfield,	2,050	285,000
	North Brookfield,	2,947	—
	West Brookfield,	1,288	—
Worcester County Gas Co.,	Leicester,	3,322	—
	Monson,	5,004	—
	Palmer,	9,468	—
	Warren,	4,268	—
Worcester Gas Light Co.,	Worcester,	162,697	1,400,000

¹ Par value, \$25.² Manufacture of gas a minor portion of business.³ Entire population.⁴ Par value, \$50.⁵ Unincorporated.⁶ Supplies gas to Framingham, Marlborough-Hudson and Natick gas companies.

Aggregate Balance Sheet.

The following statistics exhibit a summary of the financial operations of all the companies in the State compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board.

Aggregates from these balance sheets and those in the returns of 1917 show the following facts:—

	JUNE 30.	
	1917.	1918.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$70,665,924 77	\$72,056,615 41
Cash on hand,	2,550,390 57	1,781,400 62
Due for gas,	1,151,471 47	1,570,458 71
Other accounts due,	1,368,680 67	1,259,200 11
Materials, etc.,	4,306,100 91	5,425,116 74
Notes receivable,	179,642 03	242,672 26
Reserve,	191,266 89	165,891 73
Investments, insurance and taxes,	952,847 38	907,535 19
Electric assets,	15,305,973 49	17,334,138 69
	\$96,672,298 18	\$100,743,029 46
LIABILITIES:—		
Capital stock,	\$45,729,125 00	\$46,620,210 00
Bonds,	2,916,000 00	3,796,000 00
Notes payable,	16,435,067 60	17,620,174 79
Unpaid bills,	1,193,101 42	1,773,655 11
Unpaid dividends,	199,046 50	177,241 63
Deposits,	599,163 24	664,979 32
Interest due and unpaid,	6,191 08	9,283 96
Interest accrued but not due,	125,677 90	135,177 70
Premium on capital stock,	18,392,348 00	18,652,011 75
Other items,	2,505,443 53	1,122,883 76
	\$88,101,164 27	\$90,571,618 02
Depreciation and other reserves,	1,928,964 50	3,820,443 27
	\$90,030,128 77	\$94,392,061 29
Surplus,	6,642,169 41	6,350,968 17
	\$96,672,298 18	\$100,743,029 46
Of these companies:—		
52 ¹ show an aggregate surplus of	\$6,970,930 73	\$6,503,889 23
7 ² show an aggregate deficit of	328,761 32	152,921 06
Leaving total net surplus, as shown above,	\$6,642,169 41	\$6,350,968 17
Which added to reserves carried as liabilities,	1,928,964 50	3,820,443 27
Would show an actual surplus of	\$8,571,133 91	\$10,171,411 44
Equivalent to a per cent. on capital of about	18.74	19.67

¹ Fifty-five in 1917.² Seven in 1917.

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants engaged in the sale of electricity under the supervision of the Board for the year ending June 30, 1917, and for the year ending June 13, 1918:—

	JUNE 30.	
	1917.	1918.
INCOME:—		
For gas sold by meter,	\$15,272,168 63	\$17,830,906 38
For gas supplied to public lamps,	240,771 44	218,181 34
For gas sold to other companies,	822,178 91	1,091,618 47
From sales of coke,	894,426 56	881,610 21
sales of tar,	277,361 30	349,711 94
sales of ammoniacal liquor,	189,004 75	141,172 96
other residuals,	—	83,883 56
rent of meters,	12,222 40	11,340 18
rent of gas stoves and engines,	4,196 37	3,456 40
rent of gas lamps,	20,320 98	32,957 00
public lamps other than gas lamps,	2,291 79	551 87
other sources,	14,266 14	5,507 41
Total,	\$17,759,209 27	\$20,650,897 72
EXPENSES:—		
1. Coals,	\$3,200,628 78	\$4,802,690 17
2. Enrichers,	1,422,643 45	2,086,330 97
3. Purifying materials,	44,662 44	58,256 95
4. Water,	45,384 97	61,274 31
5. Wages at works,	1,112,508 53	1,505,015 64
6. Station expenses,	195,194 13	225,394 66
7. Repairs and maintenance of works,	153,753 04	199,915 42
8. Renewal of machinery,	436,140 07	665,162 81
9. Gas bought,	1,630,494 16	1,814,327 69
10. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	687,731 36	810,034 49
11. Distribution tools and appliances,	209,492 78	187,900 14
12. Gas stove fixings, repairs, etc.,	207,517 62	203,267 61
13. Repairs, renewals and maintenance of mains and service pipes,	415,934 02	592,424 76
14. Repairs and renewals of meters,	304,110 48	341,204 73
15. Lighting and repairing (gas lamps only),	72,346 32	74,162 79
16. Lighting and repairing, and materials used for other lamps,	2,470 13	556 09
17. Directors' allowances,	18,399 11	19,551 12
18. Salaries of officers,	228,812 77	239,164 66
19. General salaries,	442,442 03	447,228 52
20. Rent of offices,	59,790 79	60,651 85
21. Repairs and maintenance of office buildings,	16,214 74	15,930 68
22. General office expenses,	512,055 09	539,438 98
23. Taxes,	1,470,338 74	1,631,536 07
24. Insurance,	145,324 72	202,323 58
25. Law expenses,	26,643 02	27,286 45
26. Claims,	85,621 18	49,542 41
27. Bad debts,	19,205 86	19,625 49
28. Incidental expenses,	81,940 87	98,831 99
Total,	\$13,247,801 20	\$16,979,031 03

	JUNE 30.	
	1917.	1918.
Leaving an apparent profit on their gas business of	\$4,511,408 07	\$3,671,866 69
They have also received for interest, etc.,	57,992 63	101,301 06
for rents, etc.,	262,354 99	256,488 92
as profits from electric lighting,	1,409,056 51	1,328,849 97
	\$6,240,742 20	\$5,358,506 64
Leaving an apparent deficit of	—	517,656 45
	—	\$5,876,163 09
From these receipts should be deducted:—		
Interest on bonds and loans,	\$745,773 77	\$1,193,018 75
Dividends,	3,989,515 74	3,823,197 15
Other items,	1,217,863 59	859,947 19
	\$5,953,153 10	\$5,876,163 09
Leaving an apparent profit of	287,589 10	—
	\$6,240,742 20	\$5,876,163 09

Thirteen¹ of the companies appear not to have earned expenses, and seven² have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$2,558,737.75. The receipts from sales for public lamps have decreased by \$22,590.10.

In Appendix B will be found, under date of June 30, 1918, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after their examination and correspondence with the officers of the several companies.

The valuation of the property of the several companies as fixed by the local assessors may be found in detail in Appendix E. The aggregate valuation of all the companies is \$74,027,457.

Certain companies, however, have electric light plants, and the assessed value of such whenever separately returned is as follows:—

¹ Five last year.

² Seven last year.

Amherst,	\$256,175	Southeastern Mass. (Marion),	\$122,315
Blackstone,	22,500	Suburban (Revere), . . .	657,905
Easthampton,	385,672	Vineyard (Oak Bluffs), . .	129,050
Fitchburg,	1,053,959	Webster,	339,420
Lawrence,	1,330,182		
Lynn,	1,604,950	Total,	\$8,709,798
New Bedford,	2,807,670		

The value of the gas plants as assessed by the local assessors is then, in round numbers, probably not far from \$57,000,000, as there are electric plants at Adams, Athol, Beverly, Charlestown, Clinton, Nantucket (Citizens'), Newburyport, North Adams, Spencer and Williamstown, which are not given in the last table.

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$1,631,536.07, an average of 7.5 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$161,197.33 in the total, and of one-tenth of a cent for every thousand feet sold.

Dividends.

The amount paid in dividends by the several companies, the rate and amount per thousand feet of gas sold, will be found in detail in Appendix E. Seven companies paid no dividends. The 52 companies paying dividends paid out in all for this purpose the sum of \$3,823,197.15, which is an average rate of 8.3 per cent. on their capital stock.

Increases in Price.

The following companies have increased their maximum net price during the year:—

Amherst,	from \$1 40 to \$1 70
Arlington,	from 1 10 to 1 25
Athol,	from 1 75 to 1 85
Attleboro,	from 1 00 to 1 15
Beverly,	from 1 10 to 1 20
Blackstone,	from 1 20 to 1 40
Boston,	from 80 to 90
Brockton,	from 1 05 to 1 25

Brockton (in Avon, Bridgewater, Holbrook, Randolph, East Bridgewater and West Bridgewater),	from \$1 20 to \$1 40
Brockton (in Stoughton),	from 1 30 to 1 40
Cambridge,	from 80 to 90
Charlestown,	from 80 to 85
Citizens' (Quincy),	from 1 10 to 1 30
East Boston,	from 80 to 95
Easthampton,	from 1 40 to 1 70
Fall River,	from 80 to 95
Fall River (in Somerset),	from 1 00 to 1 15
Fitchburg,	from 1 00 to 1 15
Framingham,	from 1 40 to 1 55
Gardner,	from 1 80 to 2 45
Gloucester,	from 1 10 to 1 25
Greenfield,	from 1 50 to 1 80
Haverhill,	from 80 to 90
Lawrence,	from 85 to 95
Leominster,	from 1 30 to 1 45
Lexington,	from 1 50 to 1 65
Lowell,	from 85 to 1 15
Lynn,	from 75 to 95
Malden,	from 90 to 1 05
Marlborough,	from 1 40 to 1 55
Milford,	from 1 45 to 1 67
Natick,	from 1 50 to 1 65
New Bedford,	from 80 to 1 00
New Bedford (in Fairhaven),	from 90 to 1 10
Newburyport,	from 1 25 to 1 40
Newton,	from 85 to 95
Norwood,	from 1 55 to 2 25
Old Colony,	from 1 25 to 1 60
Otis (Ware),	from 1 50 to 1 75
Pittsfield,	from 1 00 to 1 20
Plymouth,	from 1 55 to 1 80
Salem,	from 1 00 to 1 10
Spencer,	from 1 60 to 1 85
Springfield,	from 85 to 1 05
Springfield (in South Hadley),	from 95 to 1 15
Springfield (in East Longmeadow),	from 1 00 to 1 20
Suburban (Revere),	from 90 to 1 05
Taunton,	from 90 to 1 15
Taunton (in South Dighton),	from 1 00 to 1 25
Taunton (in Mansfield and Norton),	from 1 30 to 1 40
Woburn,	from 1 25 to 1 40
Worcester County,	from 1 60 to 1 85
Worcester,	from 85 to 1 15

Prices.

The following pages show the prices charged by the several gas companies June 30, 1918, and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1917 and 1918:—

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1918.	1917.	1918.	1917.
Adams,	\$1 15	Discount 10 cents per M if paid before the 10th of the month; special rates of \$1 and 90 cents, respectively, to certain customers.	\$1 05	\$1 05	\$1 04	\$1 04
Amesbury,	2 00	\$1.85 to consumers using over 150,000 feet per month; \$2 per M in towns of Amesbury and Salisbury; \$2.50 per M at Salisbury Beach.	2 00	2 00	2 03	1 50
Amherst,	1 75	Discount 5 cents per M if paid before the 10th of the month. For 500,000 cubic feet annually or over, \$1.55 net.	1 70	1 40	1 54	1 42
Arlington,	1 35	Discount 10 cents per M if paid before the 10th of the month. Net price on first 10,000 feet a month, \$1.25 per M; on next 10,000 feet, \$1.15 per M; and on all over 20,000 feet, \$1.05 per M. Minimum charge of 50 cents a month is made to consumers whose net bills average less than \$6 during the year.	1 25	1 10	1 14	1 12
Athol,	1 85	Gas for fuel purposes, \$1.75 to \$1.55, according to quantity used. Yearly minimum charge of \$6.	1 85	1 75	1 52	1 45
Attleboro,	1 35	Discount 20 cents per M if paid on or before the 16th of the month. An extra discount of 10 cents per M if 200,000 feet or more are used per month, and an extra discount of 20 cents per M if 400,000 feet or more are used in any month.	1 15	1 00	1 02	1 00
Beverly,	1 40 ¹	Discount 20 cents per M on all bills paid on or before the 10th of the month; one customer guaranteeing 1,000,000 to 4,000,000 feet per year, \$1.10 per M net. Prepayment meters, \$1.30. Minimum charge of 50 cents a month. Danvers: \$1.55 per M, with discount of 20 cents for prompt payment; prepayment meters, \$1.45.	1 20 ¹	1 10 ¹	1 25	1 19

¹ Maximum gross and net prices, exclusive of Danvers.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1918.	1917.	1918.	1917.
Blackstone,	\$1 50	Discount 10 cents per M if paid by the 10th of the month. Minimum charge of \$6 a year, payable 50 cents a month, but adjusted at end of year on basis of year's consumption,	\$1 40	\$1 20	\$1 27	\$1 23
Boston Consolidated,	90	Special rates for gas used for power and fuel exceeding 25,000 cubic feet per month ranging from 90 to 75 cents, with a discount of 25 per cent. on the excess of monthly bills over \$200. Minimum charge of 50 cents a month, with refund if bills exceed \$6 per year,	90	80	84	73.5
Brockton,	1 35 ¹	Discount 10 cents per M on all bills paid on or before the 10th of the month. Minimum charge of 50 cents monthly when less gas is used; that is, \$6 worth must be used yearly. Price for all purposes in the towns of Randolph, Holbrook, Avon, Bridgewater, East Bridgewater, West Bridgewater, Stoughton and Canton is \$1.50, with discount of 10 cents per M if paid in 10 days; \$1 per M for all gas over 50,000 cubic feet a month,	1 25 ¹	1 05 ¹	1 19	1 08
Cambridge,	1 00	Discount 10 cents per M if paid within 10 days from date of bill. For mechanical purposes exceeding 25,000 cubic feet a month, prices range from 85 to 70 cents net,	90	80	90	80.8
Charlestown,	1 00	Discount 15 cents per M if paid in 10 days. Meter rent of \$2 unless \$7 worth of gas is used yearly. Second 25,000 feet a month, 80 cents net per M; next 50,000 feet, 75 cents net; next 200,000 feet, 70 cents net; next 300,000 feet, 55 cents net,	85	80	83	80.6
Citizens' (Nantucket),	2 20	Discount of 20 cents for payment within 10 days of date of bill. Minimum charge of \$6 per year,	2 00	2 00	2 00	1 95
Citizens' (Quincy),	1 30	Gas for power and fuel, \$1.30 to 75 cents per M according to amount used. Minimum charge of 50 cents a month, with refund if consumers' bills amount to more than \$6 per year,	1 30	1 10	1 20	1 07
Clinton,	1 50	For the first 50,000 cubic feet per month, \$1.50 gross, less 10 cents per M cubic feet; for next 50,000 cubic feet, \$1.20; for the next 50,000 cubic feet, \$1 net; and all over 150,000 cubic feet, 85 cents net. Minimum, 50 cents a month to customers whose net bills average less than that amount during the year,	1 40	1 40	1 41	1 40

Dedham, .	1 15	Discounts: 10 cents per M from 500 to 3,000 feet; 15 cents per M to 30,000 feet; 20 cents per M to 100,000 feet; 25 cents per M on 100,000 feet and over, for payment before the 10th of the month. Minimum charge of 50 cents a month to all using less than \$7 worth of gas a year.	1 15	1 15	1 02	1 03
East Boston, .	95	Gas engine and fuel rates: first 25,000 cubic feet, per M, 95 cents; next 25,000 cubic feet, 90 cents; next 50,000 cubic feet, 85 cents; all over 100,000 cubic feet, 80 cents; a discount of 30 per cent. will be allowed on the excess over \$200 of bill figured as above. Minimum charge of 50 cents a month, with refund if consumers' bills amount to \$6 per year.	95	80	80	77.7
Easthampton, .	1 75	Discount 5 cents per M if paid within 10 days.	1 70	1 40	1 51	1 41
Fall River, .	1 00 ²	Discount 5 cents per M if paid within 15 days; 85 cents per M to all parties using 2,500,000 feet or more per year. Where no gas is used a meter rent is charged of 20 cents a month for 3 and 5 light meters, 40 cents for 10 and 20 light meters, and more for larger sizes. To customers in Somerset, \$1.20 gross, \$1.15 net in 15 days. To Tiverton Gas Company, 60 cents per M, but regular prices if less than 30,000 feet are used during any month.	95 ²	80 ²	87	81.2
Fitchburg, .	1 25	First 25,000 feet, \$1.25 per M; \$1.10 per M next 25,000 feet; \$1 per M all over 50,000 feet, with a discount of 10 cents per M if paid within 15 days. Minimum charge of 25 cents a month.	1 15	1 00	98.9	98.9
Framingham, .	1 65	Discount 10 cents per M if paid within 15 days of date of bill. Special prices to large consumers. Minimum charge of 50 cents a month.	1 55	1 40	1 40	1 38
Gardner, .	2 55	This includes a surcharge of 50 cents a thousand (excess cost of coal, oil, interest, etc., due to war conditions). Discount 10 cents if paid within 10 days of date of bill. If 2,000 feet a month are guaranteed the gross price is as above, with a discount of 10 cents on first thousand feet, and of 35 cents a thousand on all additional if paid by 10th of month, plus surcharge of 50 cents a thousand. If 24,000 feet a year are guaranteed, the price is \$2.05 a thousand, with discount of 5 per cent. on first thousand, and 20 cents a thousand on all additional if paid by 10th of month, plus surcharge of 50 cents a thousand. For gas for industrial purposes, with a guarantee of at least 30,000 feet a month, prices range from \$1.30 to \$1.10 a thousand, less 10-cent discount for payment in 15 days, and a surcharge of 35 cents a thousand added. Minimum charge of 40 cents a month.	2 45	1 80	1 75	1 74
Gloucester, .	1 35	Discounts: 10 cents per M for first 200,000 feet, 40 cents for over 200,000 feet if paid within 10 days. Minimum charge, \$3 a year, .	1 25	1 10	1 13	1 10

¹ Maximum gross and net prices in Brockton.² Maximum gross and net prices, exclusive of Somerset.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1913.	1917.	1913.	1917.
Greenfield, . . .	\$1 90	Discount 10 cents if paid before the 10th of the month following. Laundries and restaurants using 15,000 feet or over per month, 10 per cent. additional. Factories and automatic water heaters, \$1.20 net. Minimum charge, 50 cents per month or \$6 per year.	\$1 80	\$1 50	\$1 45	\$1 36
Gregory, J. D. (Princeton), . . .	15 00	Acetylene gas, . . .	15 00	15 00	15 00	15 00
Haverhill, . . .	1 00	Discount 10 cents per M if paid within 10 days. City of Haverhill, 80 cents per M. Minimum charge, payable annually, of \$6 if less than that amount is used. Merrimac and Groveland, \$1.30 per M, with discount of 10 cents if paid within 10 days, . . .	90 ¹	80 ¹	83.9	82.3
Ipswich, . . .	2 00	Gas for gas stoves, \$1.80, . . .	2 00	2 00	1 95	1 95
Lawrence, . . .	1 05	Discount 10 cents per M if paid within 15 days. Discount of 20 cents to city of Lawrence, . . .	95	85	88.8	86.4
Leominster, . . .	1 55	Discount 10 cents on all bills paid within 10 days. From 2,000 to 48,000 feet per month, \$1.50 per M, with discount of 10 cents if paid in 10 days; on next 50,000 feet, \$1.20 net per M, and on all over 100,000 feet, \$1 net per M. One customer at the following rates: first 165,000 cubic feet per month, 75 cents net; all over 165,000 cubic feet per month, 70 cents net. Minimum charge of 50 cents a month to consumers whose net bills average less than \$6 during the year.	1 45	1 30	1 30	1 25
Lexington, . . .	1 75	Discount of 10 cents if paid within 10 days. All over 10,000 cubic feet per month, \$1.40 net per M. Minimum charge of \$6 to consumers whose net bills average less than that amount during the year.	1 65	1 50	1 55	1 52
Lowell, . . .	1 35	Discount 20 cents per M if paid within 7 days; second 25,000 cubic feet a month, \$1.10 net per M; next 50,000 feet, \$1.05 net; all over 100,000 cubic feet, \$1 net per M.	1 15	85	92.6	84.8
Lynn, . . .	1 05 ²	Discount 10 cents per M if paid within 10 days. In Lynnfield and Marblehead gross price \$1.10 per M, with discount of 10 cents if paid within 10 days. To General Electric Company at high pressure, 65 cents net, at their works. To Salem Gas Light Company, 85 cents per M feet flat rate, computed from consumers' meters in Salem. To Marblehead Potteries Company, \$1 net per M up to 50,000 feet a month, and 90 cents net per M on excess over 50,000 feet a month, . . .	95 ²	75 ²	81	74

Malden,	1 10 ³	Discount 5 cents if paid within 15 days. In Reading, for light and power, \$1.60 per M. gross for first 15,000 feet, and \$1 per M. gross for all over 15,000 feet, with discount of 10 cents if paid within 15 days. To Cambridge Gas Light Company, 80 cents net per M.; Suburban Gas and Electric Company, 50 cents per M. cubic feet. Power rates: first 35,000 cubic feet per month, \$1.10, less 5 cents for prompt payment; next 10,000, \$1, less 5 cents for prompt payment; and all in excess of 45,000, 90 cents, less 5 cents for prompt payment. Minimum charge of 75 cents per quarter to customers using less than 714 cubic feet.	1 05 ³	90 ³	76.4	90.7
Marlborough,	1 75	Discount 20 cents per M if paid within 10 days. Prepayment meters at \$1.55 net. One large consumer using gas engine, at \$1.40 per M. net. One consumer, first 2,000 feet a month at retail rate; next 10,000 feet, 30 cents discount; and next 20,000 feet, 40 cents discount. One consumer, first 100,000 feet a month at retail rate; second 100,000 feet, a discount of 10 cents per M; third 100,000 feet, a discount of 20 cents per M; fourth 100,000 feet, a discount of 30 cents per M; fifth 100,000 feet, a discount of 40 cents per M; sixth 100,000 feet, a discount of 50 cents per M. Minimum monthly charge of 50 cents.	1 55	1 40	1 43	1 42
Milford,	1 77	First 20,000 cubic feet per month, \$1.77 per M, with discount of 10 cents for payment in 10 days; next 10,000 cubic feet per month, \$1.65 per M, with discount of 10 cents for prompt payment; next 10,000 cubic feet per month, \$1.55 per M, with prompt payment discount of 10 cents; next 10,000 cubic feet per month, \$1.45 per M, with prompt payment discount of 10 cents; all over 50,000 cubic feet per month, \$1.25 net per M.	1 67	1 45	1 46	1 41
Natick,	1 75	Discount 10 cents per M if paid by the 15th of the month. Manufacturing, \$1.50 per M. Minimum charge of 50 cents a month.	1 65	1 50	1 54	1 51
New Bedford,	1 10 ⁴	Discount 10 cents if paid in 10 days. Extra rebates to large consumers as follows: 1,000,000 to 2,000,000 cubic feet, 5 cents per M on year's consumption; 2,000,000 to 5,000,000 cubic feet on year's consumption, 10 cents per M; 5,000,000 to 10,000,000 cubic feet on year's consumption, 15 cents per M; over 10,000,000 cubic feet on year's consumption, 20 cents per M. Fairhaven, \$1.20, with discount of 10 cents if paid in 10 days. Minimum charge of 25 cents a month if less than this value of gas is used, with rebate if year's consumption amounts to \$7.	1 00 ⁴	80 ⁴	91	82.6

¹ Maximum gross and net prices, exclusive of Merrimac and Groveland.³ Maximum gross and net prices, exclusive of Reading.² Maximum gross and net prices, exclusive of Marblehead.⁴ Maximum gross and net prices, exclusive of Fairhaven.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1918.	1917.	1918.	1917.
Newburyport, .	\$1 60	Discount 20 cents per M if paid in 12 days. Price of \$1 net to certain charitable and religious institutions. Meter rent of \$1 a quarter if less than that amount is used.	\$1 40	\$1 25	\$1 38	\$1 27
Newton, .	95	For consumption exceeding 500,000 cubic feet a year prices range from 94 to 85 cents, according to amount used. Minimum charge of 50 cents, with refund if bills amount to \$6 a year.	95	85	85	84.4
North Adams, .	1 10	Discount of 10 cents per M if paid in 10 days. Special rates of 90 to 70 cents net, respectively, to certain customers.	1 00	1 00	99	98.5
Northampton, .	1 10	10 cents per M discount if paid in 10 days. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount during the year.	1 10	1 00	1 01	1 01
North Attleborough, .	1 25	Discount 15 cents per M if paid before the 16th of the month. Minimum charge of 50 cents a month when consumer has not used over \$7 worth of gas during preceding 12 months.	1 10	1 10	1 12	1 11
Norwood, .	2 25	This includes a surcharge of 40 cents per M to cover excess cost of labor, coal, interest, etc., due to war conditions; 15 cents per M discount to large consumers. Gas for industrial uses, discounts range from 10 cents per M on first 50,000 cubic feet a month to 40 cents per M on all over 500,000 cubic feet a month, these discounts applying on net retail price. Minimum charge of 50 cents a month.	2 25	1 55	1 61	1 52
Old Colony, .	1 70	Discount 10 cents per M if paid in 15 days, 5 cents additional discount for each 10,000 cubic feet over first 10,000 cubic feet. Alternate rate: special discount of 85 cents per M cubic feet upon payment of demand charge of \$2.50 per month for each 100 cubic feet of maximum hourly capacity connected. House heating rate: October to April, special discounts of 85 cents upon agreement to pay \$8 minimum monthly charge. Rate to United States government includes 5 cents extra discounts per M, and an additional 5 cents per M when consumption exceeds 300,000 cubic feet a month. Employees, \$1 net. Minimum charge of 50 cents a month when consumers have not used over \$6 a year.	1 60	1 25	1 45	1 25

Otis Company (Ware),	1 75	To consumers of 5,000 to 10,000 feet a month, \$1.50; to consumers of 10,000 feet or more, \$1.25 per M. Minimum charge of 25 cents a month, Discount 10 cents if paid in 10 days. In Lenox and Lee the rate is \$1.50, with a discount of 10 cents if paid in 10 days. For industrial and mechanical uses price is \$1.20, with discounts from 20 to 40 cents per M, according to consumption, for payment in 10 days.	1 75	1 50	1 60	1 34
Pittsfield,	1 30 ¹	Discount of 10 cents per M if paid in 10 days. If an average of 8,000 feet of gas per month is used throughout the year, the price is \$1.65 net per M. Minimum charge of 50 cents a month.	1 20 ¹	1 00	1 03	93.7
Plymouth,	1 90	Acetylene gas. Discount \$1 per M if paid within 20 days. Discount 20 cents per M if paid in 10 days. On bills of over 200,000 feet per month, \$1.05 net per M on first 100,000, \$1 per M on second 100,000 and 95 cents net per M on all over 200,000 feet. Minimum charge of 50 cents a month when bills do not amount to \$7 a year.	1 80	1 55	1 66	1 54
Sadler, Thos. G. (South Attleborough),	13 50		12 50	12 50	12 50	12 55
Salem,	1 30					
Southeastern Massachusetts (Marion),	12 50	Acetylene gas.	1 10	1 00	1 07	1 01
Spencer,	1 95	All in excess of 2,000 cubic feet, \$1.85 gross. Discount of 10 cents on all bills paid within 10 days. Customers using gas ranges: first 2,000 feet, \$1.60 per M, and all over 2,000, \$1.40, with discount of 10 cents per M if paid within 10 days. For industrial purposes, \$1.95 per M for first 2,000 cubic feet per month; \$1.85 for next 3,000 feet; \$1.45 for next 25,000 feet, each less 10 cents discount if paid within 10 days; next 20,000 feet, \$1.25 net, and all over 50,000 feet, \$1.15 net. One customer at \$1.25 per month for 1 lamp burning all night, every night. To Worcester County Gas Company, 90 cents per M. Minimum charge of 50 cents a month to consumers whose net bills average less than \$6 a year.	12 50	12 50	12 45	12 11
Springfield,	1 20 ²	Discount 15 cents if paid within 15 days; also extra discount for quantity of 10 cents per M on the first 100,000 cubic feet in excess of 50,000 per month; and 20 cents per M on all in excess of 150,000 a month. Chicago is same price as in Springfield. South Hadley Falls, \$1.30, and East Longmeadow, \$1.35 per M cubic feet, 15 cents discount if paid by the 15th of the month. Northern Connecticut Light and Power Company, 50 cents per M cubic feet if paid within 15 days, otherwise 85 cents per M cubic feet. Mount Holyoke College and New England Westinghouse Company, each 85 cents per M.	1 85	1 60	1 63	1 50
			1 05 ²	85 ²	94.3	84.3

¹ Maximum gross and net prices, exclusive of Lenox and Lee.² Maximum gross and net prices, exclusive of South Hadley Falls and East Longmeadow.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1918.	1917.	1918.	1917.
Suburban (Revere), .	\$1 10	Discount 5 cents per M if paid within 15 days. To consumers using over 35,000 cubic feet a month the following rates: first 35,000 cubic feet, \$1.10 per M; next 10,000, \$1; in excess of 45,000, 90 cents, less 5 cents per M if paid within 15 days from date of bill. Minimum yearly charge of \$3.	\$1 05	\$0 90	\$0 94	\$0 90.3
Taunton, .	1 25 ¹	Discount of 10 cents per M if paid within 15 days; \$1.15 gross price for 125,000 cubic feet and over per quarter; \$1 gross price for 800,000 cubic feet and over, less 10 cents per M if paid within 15 days; 25 cents a month charged when no gas is used. South Dighton, \$1.35 gross per M, less 10 cents per M if paid within 15 days; Norton and Mansfield, \$1.50, less 10 cents per M if paid within 15 days.	1 15 ¹	90 ¹	96.2	91.2
Vineyard (Oak Bluffs),	3 80	Discounts: June to September, inclusive, 10 per cent. to 50 per cent. according to amount of bill, if paid in 10 days, and 5 to 25 per cent. if paid in 20 days; October to May, inclusive, 40 per cent. to 50 per cent., according to amount of bill, if paid in 10 days, 20 to 25 per cent. if paid in 20 days. Minimum monthly bill of 50 cents net.	3 42	3 42	2 81	2 69
Waite and Smith(South Dartmouth), . . .	20 00	Acetylene gas, . . .	20 00	20 00	20 00	20 00
Webster, . . .	1 35	Discount of 10 cents per M if paid within 10 days. For mechanical purposes, 10,000 cubic feet or less, \$1.35; 10,000 to 20,000 cubic feet, \$1.20; 20,000 to 30,000 cubic feet, \$1.10; 30,000 to 40,000 cubic feet, \$1 net per M.	1 25	1 25	1 18	1 23
Williamstown, . .	1 15	Discount of 10 cents per M on all bills paid on or before the 10th of the month. One special customer, \$1.20 per M less 10 per cent., monthly charge of 25 cents per M if paid within 15 days. Minimum monthly	1 05	1 05	1 05	1 05
Woburn, . . .	1 65	charge of 25 cents on 5-light meters or under if consumption is less than 300 cubic feet, and of 50 cents for larger meters if consumption is less than 500 cubic feet, . . .	1 40	1 25	1 35	1 26

Worcester County,	1 95	All in excess of 2,000 cubic feet, \$1.85 per M, gross. Discount 10 cents on bills paid within 10 days. For industrial purposes, \$1.95 per M for first 2,000 feet per month; \$1.85 per M for next 3,000 feet per month; \$1.45 per M for next 25,000 feet per month, less discount of 10 cents if paid within 10 days; next 20,000 feet, \$1.25 per M net; all over 50,000 feet, \$1.15 per M net. Special contract, 1 customer using 1 arc lamp at \$48 per year. Minimum charge at the rate of \$6 per year to consumers whose net bills average less than that amount for the year, . Discount 10 cents per M if paid within 20 days; first 25,000 cubic feet per month, \$1.15 per M net; next 25,000 cubic feet per month, \$1.10 per M net; next 50,000 cubic feet per month, \$1.05 per M net; excess of 100,000 cubic feet per month, \$1 per M net, . . .			
Worcester,	1 25	1 85	1 60	1 65	1 51
		1 15	85	95	78.1

¹ Maximum gross and net prices, exclusive of South Dighton, Norton and Mansfield.

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$0.913 per thousand feet. If the Boston company be excluded the average is \$0.946. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.57; the average received by all is \$0.924 per thousand. Acetylene gas is commonly billed to customers at a price per hundred feet instead of per thousand feet, as in other kinds of gas. The average price for acetylene gas is \$1.41 per hundred.

The average price paid by consumers of coal gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05; in 1906, \$0.998; in 1907, \$0.948; in 1908, \$0.921; in 1909, \$0.914; in 1910, \$0.901; in 1911, \$0.890; in 1912, \$0.857; in 1913, \$0.850; in 1914, \$0.850; in 1915, \$0.862; in 1916, \$0.858; in 1917, \$0.858; and in 1918, \$0.924.

NOTE. — The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all except the acetylene companies.

ELECTRIC COMPANIES.

The following table gives the names of the persons and corporations under the supervision of the Board who were engaged in the supply of electricity on June 30, 1918, with the localities supplied by each and the population of the same according to the census of 1915, and the capital stock of the incorporated companies. Unless otherwise noted, the par value of each share of capital stock reported is \$100.

NAME.	Localities supplied.	Population.	Capital.
Abington and Rockland, Electric Light and Power Co. of,	Abington, Cohasset, Hanover, Norwell, Pembroke, Rockland, Scituate,	22,410	\$283,500 00
Adams Gas Light Co.,	Adams, Cheshire,	17,753	60,000 00
Agawam Electric Co.,	Agawam,	4,555	125,000 00
American Woolen Co.,	Acton, Maynard,	8,921	—
Amesbury Electric Light Co.,	Amesbury, Salisbury,	10,260	302,900 00
Amherst Gas Co.,	Amherst, Hadley, Hatfield, Pelham, Whately,	12,471	300,000 00
Athol Gas and Electric Co.,	Athol, Erving, Orange, Wendell,	16,718	714,500 00
Attleboro Steam and Electric Co.,	Attleboro,	18,480	275,000 00

NAME.	Localities supplied.	Popula- tion.	Capital.
Ayer Electric Light Co.,	Ayer,	2,779	\$30,000 00
Barnes, A. W., Steam Specialty Co.,	Boston (in part),	-	-
Beverly Gas and Electric Co.,	Beverly, Hamilton, Tops- field, Wenham,	27,079	687,500 00
Blackstone Electric Light Co.,	Blackstone, Millville,	5,689	40,000 00
Block Plant Electric Light Co.,	Boston (in part),	-	9,500 00
Buzzards Bay Electric Co.,	Barnstable, Bourne, Chat- ham, Falmouth, Har- wich, Sandwich, Yar- mouth,	18,345	11,000 00
Cambridge Electric Light Co.,	Cambridge,	108,822	1,000,000 00
Central Massachusetts Electric Co.,	Belchertown, Brookfield, East Longmeadow, En- field, Granby, Hampden, Monson, Palmer, Warren, Wilbraham, West Brook- field,	29,756	280,000 00
Charlemont Electric Light and Power Co.,	Charlemont,	877	3,000 00
Charlestown Gas and Electric Co.,	Boston, Charlestown dis- trict,	39,597	600,000 00 ¹
Chester Electric Light Co.,	Chester,	1,344	5,000 00
Citizens' Gas, Electric and Power Co.,	Nantucket,	3,166	40,000 00
Clinton Gas Light Co.,	Clinton, Lancaster,	15,777	183,000 00 ²
Eastern Massachusetts Electric Co.,	-	-	125,000 00
Easthampton Gas Co.,	Easthampton, Southamp- ton,	10,795	450,000 00
Edison Electric Illuminating Co. of Boston,	Arlington, Ashland, Bed- ford, Bellingham, Bos- ton, Brookline, Burling- ton, Canton, Carlisle, Chelsea, Dedham, Dover, Franklin, Framingham, Holliston, Hopkinton, Lexington, Lincoln, Med- field, Medway, Millis, Milton, Natick, Need- ham, Newton, Norfolk, Sharon, Sherborn, Som- erville, Stoneham, Sud- bury, Walpole, Waltham, Watertown, Wayland, Westwood, Winchester, Woburn, Weston,	1,165,012	22,528,000 00
Edison Electric Illuminating Co. of Brockton,	Avon, Bridgewater, Brock- ton, East Bridgewater, Easton, Halifax, Hanson, Pembroke, Stoughton, West Bridgewater, Whit- man,	102,942	1,476,000 00
Fall River Electric Light Co.,	Fall River, Somerset, Swansea, Westport,	133,988	1,400,000 00
Fitchburg Gas and Electric Light Co.,	Ashby, Fitchburg, Town- send, Lunenburg,	46,546	888,000 00 ¹
Franklin Electric Light Co.,	Montague, Gill,	8,876	50,000 00
Gardner Electric Light Co.,	Barre, Gardner, Hub- bardston, Petersham, Rutland, Westminster,	25,152	282,600 00
Gloucester Electric Co.,	Essex, Gloucester, Rock- port,	30,506	314,200 00
Great Barrington Electric Light Co.,	Egremont, Great Barring- ton, Monterey, New Marl- borough, Sheffield,	10,476	125,000 00
Greenfield Electric Light and Power Co.,	Ashfield, Bernardston, Buckland, Colrain, Con- way, Deerfield, Greenfield, Northfield, Shelburne,	25,025	1,000,000 00 20,740 00 ⁴
Harvard Gas and Electric Co.,	Harvard,	1,104	12,000 00
Haverhill Electric Co.,	Haverhill,	49,450	941,900 00
Huntington Electric Light Co.,	Huntington,	1,427	5,000 00
Lawrence Gas Co.,	Andover, Boxford, Law- rence, Methuen, North Andover,	118,914	2,500,000 00
Lee Electric Co.,	Lee, Lenox,	7,723	30,000 00

¹ Par value, \$50.² Par value, \$500.³ Supplies electricity to Malden Electric Company, Suburban Gas and Electric Company and Municipal Light Plant of Peabody.⁴ Employees' stock, par value, \$10.

NAME.	Localities supplied.	Population.	Capital.
Lenox Electric Co.,	Lenox, Stockbridge,	5,143	\$40,000 00
Leominster Electric Light and Power Co.,	Leominster,	17,646	220,000 00
Lowell Electric Light Corporation,	Billerica, Chelmsford, Dracut, Lowell, Tewksbury, Tyngsborough, Westford,	129,503	1,176,400 00
Ludlow Electric Light Co.,	Ludlow,	9,251	45,000 00
Lynn Gas and Electric Co.,	Lynn, Nahant, Saugus, Swampscott,	114,761	1,625,000 00
Malden Electric Co.,	Everett, Malden, Medford, Melrose,	134,014	1,068,000 00
Manchester Electric Co.,	Manchester,	2,948	205,800 00
Marlborough Electric Co.,	Berlin, Bolton, Marlborough, Northborough, Shrewsbury, Southborough, Westborough,	27,257	361,500 00
Milford Electric Light and Power Co.,	Hopedale, Mendon, Milford,	17,280	132,500 00
Mill River Electric Light Co.,	Williamsburg,	2,118	15,000 00
New Bedford Gas and Edison Light Co.,	Acushnet, Dartmouth, Fairhaven, Freetown, Lakeville, Mattapoisett, New Bedford, Wareham, Westport,	136,506	2,309,000 00
Newburyport Gas and Electric Co.,	Newburyport, Newbury, West Newbury,	18,430	513,000 00
North Adams Gas Light Co.,	Clarksburg, North Adams,	23,149	400,000 00
Northampton Electric Lighting Co.,	Northampton,	21,652	117,400 00
North Brookfield Electric Light and Power Co., ¹	North Brookfield,	2,947	60,000 00
Norton Power and Electric Co.,	Norton,	2,587	8,000 00
Pepperell Electric Light and Power Co.,	Pepperell,	2,839	- ²
Pittsfield Electric Co.,	Dalton, Hinsdale, Lanesborough, Lee, Pittsfield, Richmond,	50,856	457,000 00
Plymouth Electric Light Co.,	Duxbury, Kingston, Marshfield, Plymouth,	19,152	315,200 00
Provincetown Light and Power Co.,	Provincetown,	4,295	60,000 00
Quincy Electric Light and Power Co.,	Quincy,	40,674	300,000 00
Randolph and Holbrook Power and Electric Co.,	Holbrook, Randolph,	7,680	140,000 00
Salem Electric Lighting Co.,	Salem,	37,200	795,000 00 ³
Seekonk Electric Co.,	Seekonk,	2,767	5,000 00
Shirley Electric Co.,	Shirley,	2,551	70,200 00 ³
Southeastern Massachusetts Power and Electric Co. (Marion),	Bourne, Carver, Marion, Rochester, Wareham,	12,196	265,000 00
Spencer Gas Co.,	Spencer,	5,994	97,500 00
Stockbridge Lighting Co.,	Lee, Lenox (in part), Stockbridge, West Stockbridge,	9,624	40,000 00
Suburban Gas and Electric Co.,	Revere, Winthrop,	37,936	834,500 00
Sunderland Electric Light and Power Co.,	Sunderland,	1,278	11,000 00
Tyngsboro Electric Light Co.,	Dunstable, Tyngsborough,	1,329	7,500 00 ⁴
Union Light and Power Co. (Franklin),	Bellingham, Foxborough, Franklin, Plainville, Wrentham,	15,970	272,800 00
United Electric Light Co. (Springfield),	Longmeadow, Springfield, West Springfield,	116,092	2,400,000 00
Vineyard Lighting Co. (Oak Bluffs),	Edgartown, Oak Bluffs, Tisbury (Vineyard Haven),	3,845	25,000 00
Ware Electric Co.,	Hardwick, Ware,	12,942	132,000 00
Webster and Southbridge Gas and Electric Co.,	Brimfield, Charlton, Dudley, Oxford, Southbridge, Sturbridge, Wales, Webster,	39,733	600,000 00
Weymouth Light and Power Co.,	Weymouth,	13,969	335,000 00
Williamstown Gas Co.,	Williamstown,	3,981	40,000 00
Winchendon Electric Light and Power Co.,	Winchendon,	5,908	227,000 00
Worcester Electric Light Co.,	Leicester, Worcester,	166,019	1,600,000 00
Worcester Suburban Electric Co.,	Auburn, Douglas, Grafton, Mendon, Millbury, Northbridge, Sutton, Upton, Uxbridge,	36,978	800,000 00

¹ Unincorporated.² No capital stock issued.³ Par value \$50.⁴ Par value, \$25.

Aggregate Balance Sheet.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1917 and 1918, show the following facts:—

	FOR YEAR ENDING JUNE 30.	
	1917.	1918.
ASSETS:—		
Construction accounts,	\$103,453,078 06	\$110,628,187 70
Cash on hand,	5,175,107 99	3,387,200 61
Due for electricity,	1,973,158 83	2,374,785 42
Other accounts due,	956,760 94	1,211,305 35
Materials, etc.,	4,276,621 08	11,205,243 02
Notes receivable,	128,389 33	777,487 83
Investments, etc.,	1,008,558 84	1,437,463 76
Sinking funds, etc.,	458,509 09	441,575 13
	\$117,430,184 16	\$131,463,248 82
LIABILITIES:—		
Capital stock,	\$52,700,940 00	\$56,963,485 00
Bonds,	8,976,500 00	9,175,050 00
Notes payable,	21,128,299 28	29,917,964 70
Unpaid bills,	1,957,707 52	1,798,092 99
Unpaid dividends,	917,985 02	911,557 57
Interest due and unpaid,	5,829 94	1,800 69
Interest accrued but not due,	397,569 74	495,800 66
Deposits,	201,828 88	264,606 70
Premium on capital stock,	22,970,337 86	23,396,002 86
Other items,	668,916 03	444,790 87
	\$109,925,914 27	\$123,369,152 04
Reserve and depreciation funds,	2,630,403 44	3,331,171 50
	\$112,556,317 71	\$126,700,323 54
Surplus,	4,873,866 45	4,762,925 28
	\$117,430,184 16	\$131,463,248 82
Of these companies:—		
52 ¹ show an aggregate surplus of	\$4,894,070 89	\$4,807,630 69
4 ² show an aggregate deficit of	20,204 44	44,705 41
Leaving total net surplus as shown above,	\$4,873,866 45	\$4,762,925 28
Which added to reserves carried as liabilities,	2,630,403 44	3,331,171 50
Would show an actual surplus of	\$7,504,269 89	\$8,094,096 78
Equivalent to per cent. on capital of about	14.24	14.21

¹ Fifty-three in 1917.² Five in 1917.

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants engaged in the sale of electricity under the supervision of the Board for the year ending June 30, 1917, and for the year ending June 30, 1918:—

	FOR YEAR ENDING JUNE 30.	
	1917.	1918.
INCOME:—		
From commercial arc lights by contract,	\$7,171 08	\$6,366 42
commercial incandescent lights by contract,	184,238 75	219,900 78
commercial arc and incandescent lights by meter,	12,622,383 12	12,797,203 42
public arc lights,	1,322,081 15	1,288,027 54
public incandescent lights,	1,473,304 55	1,540,151 52
electric power,	8,337,462 40	10,677,502 01
electricity sold to other companies,	1,834,000 75	2,643,967 09
rent of motors,	5,683 30	10,834 72
rent of fixtures,	240,633 67	181,692 76
rent of meters,	14,010 67	15,159 36
steam heating,	92,150 50	131,385 69
other sources,	—	72,032 23
Total,	\$26,133,119 94	\$29,584,223 54
EXPENSES:—		
1. Coal or other fuel,	\$3,105,625 31	\$5,267,037 92
2. Rent of real estate used for plant,	188,411 76	194,496 00
3. Oil and waste,	31,966 25	39,806 15
4. Water,	75,822 76	96,622 88
5. Wages at station,	1,175,437 10	1,503,780 14
6. Station tools and appliances,	167,002 40	197,877 54
7. Station structures and repairs,	98,233 97	95,552 05
8. Hydraulic plant repairs,	36,103 02	32,909 63
9. Steam plant repairs,	378,480 42	437,515 43
10. Electric plant repairs,	227,882 47	278,867 94
11. Current bought,	1,897,769 53	2,959,844 85
12. Wages for care of lights, etc.,	708,109 10	661,327 54
13. Maintenance and renewals of distribution tools, etc.,	261,443 32	235,286 77
14. Maintenance and renewals of street lamps,	353,091 90	383,932 75
15. Maintenance and renewals of lamps (commercial lighting),	320,998 61	257,387 26
16. Repairs and renewals of lines and conduits,	1,151,744 68	1,213,102 99
17. Repairs and renewals of meters and transformers,	157,722 18	159,615 09
18. Directors' allowances,	29,288 84	32,014 04
19. Salaries of officers,	309,318 04	321,408 98
20. General salaries,	1,024,698 97	1,031,895 79
21. Rent of offices, if separate from plant,	107,143 96	98,995 05
22. Repair and maintenance of office buildings,	51,691 01	60,020 62
23. General office and management expenses,	881,330 43	843,613 92
24. Taxes,	2,296,474 46	2,445,276 62
25. Insurance,	359,095 36	448,071 40
26. Law expenses,	108,455 60	104,717 44
27. Claims,	8,086 52	12,089 21
28. Bad debts,	48,880 38	47,963 42
29. Incidental expenses,	73,807 28	94,649 01
Total,	\$15,634,115 63	\$19,555,678 43
Leaving an apparent profit of	\$10,499,004 31	\$10,028,545 11
Of this profit, the gas companies made in their electrical departments,	1,409,056 51	1,328,849 97
Leaving for the electric companies,	\$9,089,947 80	\$8,699,695 14
To which should be added the income from rents, jobbing, etc., amounting to	898,983 99	740,096 10
Making a total of	\$9,988,931 79	\$9,439,791 24

	FOR YEAR ENDING JUNE 30.	
	1917.	1918.
Against which the following charges were made:—		
Interest,	\$1,288,621 93	\$1,981,499 10
Dividends,	5,378,342 67	5,523,745 20
Depreciation,	1,340,082 33	648,981 80
Sundry items,	1,247,785 02	1,465,591 58
	\$9,254,831 95	\$9,619,817 68
Leaving an apparent net profit for the year of .	734,099 84	—
Leaving an apparent net deficit for the year of	—	180,026 44
	\$9,988,931 79	\$9,439,791 24

Two¹ of the corporations included above appear not to have earned expenses, and 7² have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from sale of electricity by all the companies decreased \$470,459.20, and those doing only an electric business show a decrease during the last year of \$390,252.66.

In Appendix B will be found, under date of June 30, 1918, the separate balance sheets, profit and loss and manufacturing accounts of the companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

The valuation of the property of the several electric companies, as fixed by the local assessors, may be found in detail in Appendix F. The aggregate valuation of all of the electric companies is \$78,095,520. This does not include the valuation of the electric plants of the gas companies. The total sum paid by the companies for taxes, including State supervision and including the amounts paid by the gas companies on account of their electric plants, is \$2,445,276.60.

Dividends.

The amount paid in dividends by the several electric light companies and the rate per cent. will be found in detail in Appendix F. Six companies paid no dividends. The other

¹ Two in 1917.

² Ten in 1917.

53 companies paid out in all as dividends the sum of \$5,523,-745.20, which is an average rate of 9.74 per cent. on their capital stock.

Reductions in Price.

The following companies have reduced the maximum net price per kilowatt hour for electricity for commercial use during the year ending June 30, 1918: —

	Cents per Kilowatt Hour.	
Central Massachusetts,	from 15	to 14
Lenox,	from 15	to 14
Leominster,	from 12	to 11
North Brookfield,	from 15	to 14
Ware,	from 15	to 14
Worcester Suburban,	from 13.5	to 13

Increases in Price.

The following companies have increased the maximum net price during the year: —

	Cents per Kilowatt Hour.	
Athol,	from 14	to 16
Beverly,	from 10	to 11
Gloucester,	from 14	to 15
Pittsfield,	from 10.8	to 11.4
Plymouth,	from 13.5	to 15
Provincetown,	from 18	to 20
Randolph,	from 13	to 16
Seekonk,	from 9	to 10
United (Springfield),	from 9	to 10
Weymouth,	from 13.5	to 16
Winchendon,	from 12	to 15

Prices, Commercial Business.

The following table shows the prices charged by the several companies for commercial electric lights and power on June 30, 1918: —

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Abington and Rockland.	<p>For light: for residences in Abington and Rockland 12 cents gross a k. w. h., with discount of 10% if paid in 10 days; in Hanover, Norwell and Pembroke 15 cents net, and in Cohasset and Scituate 17 cents net to summer customers and 15 cents net to yearly customers; minimum charge \$9 a year, except yearly customers in Cohasset and Scituate who guarantee \$1 net a month. For stores in Abington and Rockland 12 cents a k. w. h. for first 80 hours' use of connected load a month and 7 cents for all k. w. h. in excess, with discount of 10% if paid in 10 days; and in Hanover, Norwell, Cohasset, Scituate and Pembroke 14.4 cents net a k. w. h. for first 50 hours' use of connected load a month and 6.3 cents net for all k. w. h. in excess; minimum monthly charge 25 hours' use of connected load a month net. For factories in Abington, Rockland, Hanover and Norwell same as power rate between March 1 and November 1, and during remainder of year 15 cents a k. w. h. for all used in excess of average monthly use under power rate during the preceding period from March to November, with discount of 10% if paid in 10 days and minimum charge of \$12 a year. For signs, 10 cents a k. w. h. where lamps are maintained by company; if by customer, 7 cents.</p> <p>For power: 10 cents gross for installations to 5 h. p., with discounts ranging from 10 to 67% according to monthly use, with minimum monthly charge of \$1.50 a h. p. In Abington and Rockland a discount of 10% if paid in 10 days, and elsewhere price is 9 to 2.7 cents net a k. w. h. according to monthly use. For installations of 5 h. p. and over capacity charge of \$2 for first k. w. of motor rating and \$1.25 for each additional k. w. and price of 3½ cents a k. w. h., with quantity discounts on all over 10 h. p. and discount of 10% if paid in 10 days; if motor exceeds 50 h. p. price is 3 cents a k. w. h. Maximum demand of 670 h. p., \$10,800 for 600,000 k. w. h.; all in excess of 600,000 k. w. h. at 1 cent, lighting at 2 cents and not included in 600,000 k. w. h., all subject to 10% discount for cash in 10 days.</p> <p>For heating: 10 cents gross a k. w. h. for first 20 hours' use for each k. w. supplied and 3½ cents for all additional k. w. h., with a minimum charge of \$12 a year and discount of 10% in Abington and Rockland for cash in 10 days.</p>	15	15
Adams,	<p>For light: 13 cents gross a k. w. h. on first 15 k. w. h. a month, and 9 cents a k. w. h. for all in excess thereof, with discount if paid in 10 days of 1 cent on each k. w. h. No minimum charge. No free lamp renewals.</p> <p>For power: 6½ cents gross a k. w. h., with discount if paid in 10 days of 1 cent each on first 2,000 k. w. h. a month, 2½ cents each on next 6,000 k. w. h. a month, 2¼ cents each on</p>	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Adams — Con.	next 22,000 k. w. h. a month, and 2 cents each on all in excess thereof. Minimum charge of \$12 a year per h. p. of connected load. Discount of from 2½ to 10% on 50 to 150 k. w. h. or over used per month per each h. p. installed. An additional discount of 1% for each year of the contract on contracts of not less than two nor more than five years.		
Agawam,	For light: 13 cents gross a k. w. h. for first 200 k. w. h., and prices ranging from this down to 8 cents, according to monthly consumption. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents, with discount of 10% if paid in 10 days. Gem lamps renewed free. No wiring. For power: 4 cents net per k. w. h. for first 800 k. w. h., prices ranging from this down to 1.8 cents, according to monthly consumption. Minimum charge of \$1.50 per month for installations of 3 h. p. or less; 50 cents per month per h. p. for installations of over 3 h. p. For cooking and heating: 5 cents net a k. w. h. for first 40 k. w. h. a month, and 2 cents net a k. w. h. for all over 40 k. w. h. a month. Minimum charge of \$1.50 a month.	11.7	11.7
American Woolen Co. (Maynard).	For light: 13 cents gross a k. w. h. to customers using less than 70 k. w. h., or \$9.10 a month, with discounts of from 5 to 30% to customers using more than 70 k. w. h. Discount of 5% on all bills paid by 15th of month. Minimum charge \$9 a year. Lamp renewals at cost. For power: 10 cents a k. w. h.	12.35	12.35
Amesbury,	For light: 16.5 cents gross a k. w. h., and for use in excess of 12 k. w. h. a month prices range from 16.1 to 12 cents, according to amount used. Discount of 1 cent a k. w. h. if paid in 15 days. Minimum monthly charge of 75 cents. For power: 10 cents net a k. w. h. to very small customers, 6.25 cents net to others using less than 500 k. w. h. a month, and for use in excess thereof prices ranging from 5.65 to 3.75 cents, according to amount used. In addition an increased amount equal to the actual increased cost to the company of coal above \$4.75 a ton. Primary electricity at company's switchboard. Minimum monthly charge of \$1 a h. p. of demand.	15.5	15.5
Amherst,	For light: 13 cents gross a k. w. h. for first 200 k. w. h. a month, and for use in excess thereof prices ranging from 12 to 8 cents, according to amount used. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. For power: 5 cents net a k. w. h. for first 400 k. w. h. a month, and for use in excess thereof prices ranging from 4½ to 1.8 cents, according to amount used. Minimum monthly charge of \$1.50 up to and including 3 h. p., and of 50 cents a h. p. connected for all in excess.	11.7	11.7

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Athol,	<p>For light: 16 cents net a k. w. h., prices ranging from this down to 10 cents, according to monthly consumption; when over 500 k. w. h. a month are used, for the first 500 k. w. h. 9 cents, and balance 8 cents a k. w. h. Minimum charge, \$6 a year. No wiring or lamp renewals.</p> <p>For power: 12 cents gross a k. w. h., ranging from this down to 3.4 cents, according to quantity used, with a discount of 1 cent a k. w. h. for payment within 15 days from date of bill. Minimum charge for power, \$1 a month for 1 h. p. or over.</p>	16	14
Attleboro,	<p>For light: 12 cents a k. w. h., with discount of 1 cent a k. w. h. for payment by the 10th of month in which bill is rendered, with a few large power consumers getting their lighting at power rates; contract lights at \$1 and \$1.50 a month for each 50-watt light; arc lights, 10 cents net a k. w. h. Free renewals to contract customers and at a slight advance on cost to meter customers. No wiring. Minimum yearly charge of \$9.</p> <p>For power: 7 cents net a k. w. h., prices ranging from this down to 1½ cents, with an increase of 10 per cent. if not paid by 10th of month in which bill is rendered. Minimum monthly charge of \$1 a h. p.</p>	11	11
Ayer,	<p>For light: 15 cents gross a k. w. h., subject to the following discount: first 50 k. w. h., discount of 1 cent a k. w. h. if paid in 10 days; next 250 k. w. h., 12 cents a k. w. h. net; all over 300 k. w. h., 8 cents a k. w. h. Commercial lighting on contract, \$1 to \$3 a month for 25-watt, and \$1.50 to \$4.50 a month for 50-watt lamps, according to hours of burning. Minimum charge of \$9 a year. No free lamp renewals.</p> <p>For power: 6 cents gross a k. w. h., less discount of 1 cent for payment in 10 days a k. w. h., for first 1,000 k. w. h. a month, for next 9,000 k. w. h. a month 2½ cents net a k. w. h., and all in excess of 10,000 k. w. h. a month, 2 cents net a k. w. h. Additional discount from 2½ to 12½% on from 50 to 150 k. w. h. and over a month used of each h. p. installed. Also a discount of 1% a year for the term of the contract where contracts are for not less than two nor more than five years. Minimum charge of \$12 a year per h. p. of connected load.</p>	14	14
Barnes, A. W. Co. (Boston).	<p>For light: 10 cents net a k. w. h., with reductions in price according to quantity used. Minimum charge of 75 cents a month. Renewals free for standard carbon lamps. No wiring.</p> <p>For power: same as for light.</p>	10	10
Beverly,	<p>For light: 13 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discount of 2 cents a k. w. h. when bills are paid by the 10th of month; in Topsfield, 15 cents gross a</p>	11 ¹	10 ¹

¹ In all territory supplied except Topsfield.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Beverly — Con.	<p>k. w. h., with discount of 2 cents a k. w. h. if bills are paid by 10th of month. Minimum monthly charge of 75 cents. No free wiring or lamp renewals.</p> <p>For power: 10 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discounts of from 10 to 65%, according to amount of monthly bill, if paid by 10th of month; in Topsfield, 12 cents gross a k. w. h., with same discounts as in Beverly. Minimum monthly charge of \$1 a rated h. p. of motors installed.</p> <p>For cooking: 12 cents gross a k. w. h., less discount of 2 cents a k. w. h. for first 20 k. w. h. a month and 7 cents a k. w. h. on all over 20 k. w. h. a month. These rates on current on separate meter and on contract of not less than four consecutive months. Monthly minimum charge of \$1 a k. w. of maximum demand but not less than \$2 a month.</p>		
Blackstone,	<p>For light: 14 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Minimum monthly charge of 75 cents, adjusted yearly. Free renewals on all carbon and gem lamps. When an agreement for yearly electric service has been signed, a price of \$4 a month per kilowatt of demand will be charged, and 6 cents a k. w. h. for all current furnished in addition to the charge of \$4.</p> <p>For power: 10 cents net a k. w. h., prices ranging from this down to 4 cents, according to quantity used. Minimum monthly charge of \$1 a h. p. of connected capacity. Monthly service charge \$2.25 a h. p. of maximum demand, plus a charge for current of 2½ cents a k. w. h., with discounts ranging from 15 to 40% on from 10 to 75 and over h. p. of demand, with additional discount of 10% for payment in 10 days.</p> <p>For miscellaneous energy: 14 cents gross a k. w. h. for first 20 k. w. h. per month, less discount of 1 cent a k. w. h. for payment in 10 days; 3 cents a k. w. h. on all exceeding 20 k. w. h. a month. A minimum charge of \$1 a month net for each meter used.</p>	13	13
Block Plant (Boston),	<p>For light: 12 cents gross a k. w. h., less discount of 10% on all bills of \$1.11 or over for payment in 10 days. Contract rate, \$1.33½ a month for a 16 c. p. lamp or equivalent. Demand rate: 1 cent a lamp hour for 400 primary lamp hours a year, ½ cent a lamp hour for all secondary lamp hours, less a discount of 10% for payment in 10 days. Arc lights supplied at same rates as incandescents, one 5-ampere arc lamp being estimated as equivalent to 10 16 c. p. incandescent lamps. Minimum monthly charge of 75 cents. No wiring. Renewals of plain carbon lamps free: special lamps at special prices.</p> <p>For power: Current at demand rate: 12 cents a k. w. h. gross, less the following deductions: 1st, a price of 9 cents a k. w. h. for all in excess</p>	10.8	10.8

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Block Plant (Boston) — <i>Con.</i>	of 23 and not exceeding 103 hours' use of demand; 2d, a price of 6 cents a k. w. h. for all in excess of 103 hours' use of demand; 3d, whenever that portion of the bill reckoned at the 9-cent or 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on the excess over \$10; an additional discount of 10% for payment by 10th of month. Minimum monthly charge of 75 cents.		
Buzzards Bay (Falmouth).	For light: 25 cents gross a k. w. h. This rate applies to first 75 hours of maximum demand each month; all over this amount at rate of 6 cents a k. w. h. Prompt payment discounts October to May, inclusive, on or before the 10th, 40%; 11th to 20th, inclusive, 20%. Demand rate: the minimum to be paid monthly for each connection is 3½ cents a watt a month for first 25; 2½ cents for next 50; 1½ cents for all over 75 watts actually demanded in any month. Minimum season charge of \$9 with three months' use guaranteed. Short-season customers required to make a deposit. No wiring or lamp renewals. For power: 6 cents a k. w. h. for primary power service, with discounts increasing with quantity of current consumed, subject to a minimum monthly capacity charge of \$2 for first h. p. and \$1.50 each for the next 24 h. p. Special year-round business subject to interruption on peak load, 5 cents a k. w. h.	20	20
Cambridge,	For light: 10 cents gross a k. w. h. for first 500 k. w. h. a month, and 9 cents a k. w. h. for next 500 k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days; next 1,094 k. w. h. a month, 7 cents net a k. w. h.; next 2,856 k. w. h., 3½ cents net; all over 4,951 k. w. h., 5½ cents net a k. w. h. No minimum charge under this rate. Under yearly lighting contract, a service charge of \$48 a year a k. w. contracted for, and an operating charge of 6 cents a k. w. h., less discount of 10% if paid in 15 days. No contract made for less than ¼ k. w. a month. Free renewal of carbon and gem lamps. Wiring for power only. For power: 5½ cents gross a k. w. h., on first 660 k. w. h. a month, and a sliding scale down to 2½ cents a k. w. h. on bill of 1,280 or more k. w. h. a month. Discount of 10% if bill is paid in 15 days. Minimum charge of \$1 a h. p. of demand. Rates by contract: first 5,000 k. w. h. a month, \$163.59; next 10,000, 1.85 cents per k. w. h.; next 35,000, 1.8 cents; next 41,433 k. w. h., 1.5 cents per k. w. h.; 91,434 and over, 1.75 cents a k. w. h. net. This applies to electricity for both lighting and power purposes, but 80% or more of the demand must be for power purposes. For miscellaneous purposes: 5½ cents for first 70 k. w. h.; next 1,930 k. w. h., 3½ cents; and over 2,000 k. w. h., 2½ cents a k. w. h., less 10% discount for prompt payment. Minimum monthly charge of \$1 a h. p. of demand. Electricity for household use but not for	9	9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Cambridge — <i>Con.</i>	lighting purposes will be sold through separate meter to any customer having a demand not exceeding 5 k. w. a. for 3 cents a k. w. h. Minimum monthly charge of \$1.		
Central Massachusetts,	<p>For light: 15 cents gross a k. w. h., with discounts if paid on or before 10th of month, varying from 1 to 3.1 cents a k. w. h., according to amount used. Stores and hotels: 12 cents a k. w. h. for first 50 k. w. h., and 8 cents a k. w. h. for all over 50 k. w. h., with discount of 10% for prompt payment. Rates for window lighting, from 50 cents to \$1.25, according to wattage of lamps. Sign lamps, 8½ cents a lamp a month. Minimum monthly charge of 75 cents. No wiring. Carbon lamps renewed free.</p> <p>For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; over 50 k. w. h., 2½ cents a k. w. h.; with discounts on more than 10 h. p. from 10 to 50%, according to horse power connected, and additional discount of 10% for payment in 15 days. Minimum monthly charge of \$1 a h. p. of maximum demand. Rate to street railway: 1.2 cents net a k. w. h.</p> <p>For miscellaneous energy: 15 cents gross a k. w. h. for off-peak use, with discount of 1 cent on first 10 k. w. h. and 3½ cents a k. w. h. on all over 10 k. w. h. Readiness-to-serve charge of \$1 a month.</p>	14	15
Charlemont,	For light: 15 cents net a k. w. h. A discount on 25 k. w. h. and over of 10% if paid in 10 days. By contract, varies according to consumption and hours of burning. Wiring at customer's expense. Lamp renewals at cost.	15	15
Charlestown,	<p>For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Minimum charge of \$9 a year. Under an agreement for yearly electric service, \$60 a year, payable in equal monthly installments, will be charged for each kilowatt of demand up to and including 15 kilowatts; \$36 a year for each kilowatt exceeding 15 up to and including 55; \$30 a year for each kilowatt exceeding 55. In addition, 5 cents per k. w. h. will be charged for all electricity up to and including 1,500 k. w. h. a month; 3 cents a k. w. h. for all exceeding 1,500 up to and including 5,500 k. w. h. a month; and 2½ cents a k. w. h. for all over 5,500 k. w. h. a month. No wiring. Carbon lamps furnished free; mazda lamps from 16 to 20 cents, according to wattage.</p> <p>For power: 10 cents gross a k. w. h., with discounts from 10 to 40%, depending upon the number of horse power used and amount of bill per month. This price requires a yearly contract and a minimum amount of \$1 a motor horse power a month. To other customers, 12 cents gross a k. w. h., with the following deductions: first deduction, a price of 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of demand;</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Charlestown — <i>Con.</i>	second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of a customer's bill calculated at the 9-cent and 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, whenever a customer's bill, after foregoing deductions have been made, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. Minimum charge of \$1 a month a horse power of demand or connected load.		
	For miscellaneous energy: 10 cents net a k. w. h. with the following deductions: 3 cents a k. w. h. in excess of 20 k. w. h.; 2 cents a k. w. h. in excess of 2,000 k. w. h.; 1 cent a k. w. h. in excess of 10,000 k. w. h.		
Chester,	For light: 25 cents gross a k. w. h., with 5% discount for prompt payment. A service charge of 50 cents plus 12 cents a lamp of estimated demand plus 25 cents a k. w. h. for first 50 k. w. h., 10 cents a k. w. h. on excess. For stores: 20 cents a 40-watt lamp of estimated demand, current charge the same as for general use. No wiring. Lamps at slightly less than cost.	23.75	23.75
Citizens' (Nantucket),	For light: 22 cents gross a k. w. h., with discount of 2 cents a k. w. h. for prompt payment. By contract, \$1 for 8 c. p. or 25-watt lamp; \$1.50 for 16 c. p. or 40-watt lamp. Minimum monthly charge 75 cents. No wiring. No renewals.	20	20
Clinton,	For light: 13 cents gross a k. w. h. on first 300 k. w. h. a month, with discount, if paid within 10 days, of 1 cent a k. w. h.; all in excess of 300 k. w. h., 8 cents net a k. w. h. Contract rates depend on consumption and hours of burning. Arc lights at same rates as incandescents. Minimum charge of 75 cents a month. Carbon lamps renewed free.	12	12
	For power: 6 cents gross a k. w. h., with discounts, if paid within 10 days, of 1 cent a k. w. h. on first 1,000 k. w. h.; for all over 1,000 k. w. h. a month the rate is 2½ cents net a k. w. h. Additional discount on more than 50 k. w. h. of from 2½ to 12½%, according to number of k. w. h. consumed a month per h. p. installed. Also a discount of 1 cent a year for each year of contract on contracts of not less than two nor more than five years. Customers guarantee \$12 a h. p. a year installed.		
Easthampton, . . .	For light: 13 cents gross a k. w. h., with discount of 10% if bill is paid within 10 days; also discounts of from 1 to 5 cents from gross price for consumption of 200 or more k. w. h. monthly. Demand rate: \$10 a year per k. w. h. of demand plus ⅓ of a cent a k. w. h. of consumption; for 24-hour load, 5½ mills a	11.7	11.7

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Easthampton — <i>Con.</i>	<p>k. w. h.; on off peak load, 6½ mills a k. w. h.; on extra large consumption, from 1½ to 1.026 cents. Minimum monthly charge of 50 cents. No lamp renewals or wiring.</p> <p>For power: 5 cents net a k. w. h., ranging from this price to 1.8 cents a k. w. h., according to quantity used per month. Minimum monthly charge of \$1.50, and above 3 h. p., 50 cents a h. p.</p>		
Edison (Boston),	<p>For light: for electricity for any use, 10 cents net a k. w. h. Under an agreement for yearly electric service, prices are \$60 a year a k. w. of demand up to and including 15 k. w.; \$36 a year a k. w. exceeding 15 and up to and including 55 k. w.; \$30 a year a k. w. for all k. w. exceeding 55, with running costs of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all electricity exceeding 1,500 and up to and including 5,500 k. w. h., 2½ cents a k. w. h. for all electricity exceeding 5,500 k. w. h.; and for all customers guaranteeing at least 50 k. w. of permanent electric service a price of \$30 a year a k. w. for all up to and including 655, and \$20 a year for all exceeding 655. If customer has applied for high-tension alternating service, an alternative may be \$15 a k. w. for service on all exceeding 155 and up to and including 255 and \$12 a k. w. of service for all exceeding 255, these prices not including supply of electricity, prices for which range from 5 cents to 1½ cents a k. w. h., according to quantity. For permanent theatrical service to any customer guaranteeing a demand of not over 150 k. w., \$2,160 a year and 3 cents a k. w. h. for all current consumed; an excess price of 20 cents a k. w. h. for all electricity furnished at any time in excess of 150 k. w. Minimum charge of \$9 a year. Renewals free for standard carbon lamps and some mazda lamps. No free wiring.</p> <p>For power: 12 cents net a k. w. h., with the following deductions: first deduction, 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of the demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of customer's bill calculated at 6-cent and 9-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, when a customer's bill, after the foregoing deductions, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. Minimum charge of 75 cents a month. To any customer signing an agreement for at least 50 k. w. of permanent electric power service, the fixed rate will be \$15 a k. w. of service or, if 60-</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Edison (Boston) — <i>Con.</i>	<p>cycle alternating current high-tension service, \$12 a k. w. of service for all exceeding 255; the prices for electricity ranging from 5 cents a k. w. h. for first 1,500 k. w. h. to 1½ cents a k. w. h. on all exceeding 305,500 k. w. h. a month.</p> <p>For miscellaneous energy: 10 cents net a k. w. h., with following deductions: first deduction, 3 cents a k. w. h. for all electricity in excess of 20 k. w. h. a month; second deduction, 2 cents a k. w. h. for all electricity in excess of 2,000 k. w. h. a month; third deduction, 1 cent a k. w. h. for all electricity in excess of 10,000 k. w. h. a month. If high-tension, alternating current is supplied, a price of 8 mills a k. w. h. will be charged for all electricity in excess of 100,000 k. w. h. a month. For secondary service, 2 cents a k. w. h. for all in excess of 500 k. w. h. a month; when alternating current is used, 1 cent a k. w. h. on all in excess of 5,000 k. w. h. a month; when high-tension alternating current is supplied, 8 mills a k. w. h. on all in excess of 100,000 k. w. h. a month. For all in excess of 1,000,000 k. w. h. taken at hours specified by company, 7½ instead of 8 mills a k. w. h. When energy is used only for cooking, heating and refrigeration, there may be, in place of the several deductions named, a rate of 2 cents a k. w. h. on all in excess of 10 k. w. h. a month; 1 cent a k. w. h. on all in excess of 12,060 k. w. h. a month. When high-tension alternating current is supplied, 8 mills a k. w. h. for all electricity in excess of 100,000 k. w. h. a month. To customers whose bills exceed \$100 a month there will be a price of 3 cents a k. w. h. in excess of any and all other charges for electricity furnished during certain hours specified from time to time by the company, but not exceeding 500 hours a year or 4 hours a day. Minimum charge of \$9 a year.</p>		
Edison (Brockton),	<p>For light: 9½ cents gross a k. w. h., with discount of ½ cent a k. w. h. for payment within 10 days. Yearly minimum charge of \$9. For store lighting, 9½ cents a k. w. h. for all electricity used up to and including 40 hours' use of load; 8½ cents a k. w. h. for all used from 40 up to and including 120 hours' use a month; 4½ cents a k. w. h. for all in excess of 120 hours' use a month. Discount of ½ cent a k. w. h. for payment within 10 days. Monthly minimum charge for 25 hours' use of connected load at primary rate. Yearly lighting rate: when a customer signs an agreement for yearly service, a price of \$3 a month a kilowatt is charged for the first 30 kilowatts connected, and \$1.50 a month a kilowatt for all in excess of 30 kilowatts connected, all plus a charge of 5 cents a k. w. h. for first 1,000 k. w. h. used a month, 3 cents a k. w. h. for next 2,500 k. w. h. and 2½ cents a k. w. h. for all in excess of first 3,500 k. w. h. a month. Rate for window lighting,</p>	9	9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Edison (Brockton) — Con.	<p>controlled by company on outside switch, from 10 cents a month for 5-watt lamp to \$1.38 for a 100-watt lamp, lamps to be burned from 30 minutes before sunset until 11 o'clock every night. Arc lamp rates same as for incandescents. Theatre lighting: 8 cents a k. w. h., less discount of $\frac{1}{2}$ cent if bill is paid within 3 days from its date. No wiring. Lamp renewals free for carbon lamps and at cost for tungsten lamps.</p> <p>For power: 10 cents gross a k. w. h. for first 10 k. w. h. a h. p. connected and 4 cents a k. w. h. for all in excess, with discount of 10% for payment in 10 days for motors of from 1 to 10 h. p. For motors of 10 h. p. and over, a service charge of \$2 a k. w. a month for the first k. w. of demand and \$1.25 a k. w. for each succeeding k. w., plus current at 3 cents a k. w. h., less sliding scale of discounts from 5 to 25%, according to size of installation and prompt payment discount of 10%. Minimum monthly charge of \$1 a h. p. on installations up to 10 h. p.; for motors of more than 10 h. p. service charge becomes minimum charge. When a customer has an agreement for service for a period of years with a connected load of 100 h. p. and over, a service charge of \$2 a month for first k. w. of demand, and \$1.25 for each additional k. w. plus 3 cents a k. w. h. for current used, with discounts of from 33$\frac{1}{4}$ to 50%, according to number of h. p., and cash discount of 10% for prompt payment. Service for intermittent power load up to 20% of connected load will be treated as separate installation, with discounts of from 5% up to 17 k. w. to 50% on more than 255 k. w. To customers using over 10 h. p., a charge on account of increased cost of coal of $\frac{1}{16}$ of a mill a k. w. h. for each 5 cents increase in cost over \$5 a ton for coal.</p> <p>For miscellaneous energy: 5 cents gross a k. w. h., with discount of 10% for payment within 10 days. For refrigerating service, with connected load of 50 h. p. or more, 2 cents a k. w. h. for first 2,000 k. w. h. a month per h. p. connected, 1$\frac{1}{2}$ cents a k. w. h. for next 2,000 k. w. h. a month per h. p. connected and 1$\frac{1}{4}$ cents a k. w. h. in excess of 4,000 k. w. h. a h. p. connected, less discount of 10% for payment in 10 days. Minimum charge of \$3.33 a year a h. p. or any fractional part thereof installed.</p> <p>For cooking and heating: 10$\frac{1}{2}$ cents gross a k. w. h. for first 20 k. w. h. used a month and 2$\frac{1}{2}$ cents a k. w. h. for all in excess of 20 k. w. h. a month, less discount of $\frac{1}{2}$ cent a k. w. h. for payment in 10 days. Minimum charge of \$2 net a meter.</p>		
Fall River,	<p>For light: 9 cents gross a k. w. h., with discount of 5% for payment in 15 days. Prices range from 9 to 4 cents, according to quantity used. No free wiring or lamp renewals. Minimum charge of \$6 a year.</p>	8.55	8.55

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Fall River — <i>Con.</i>	<p>For power: 7 cents gross a k. w. h., with discount of 10% if paid in 15 days. Prices range from 7 to 2 cents, according to quantity used. Minimum charge of \$3 a month. Primary demand rate: first 50,000 k. w. h. at 1.5 cents; all over 100,000 k. w. h. at 1 cent. Minimum charge of \$200 a month. Additional charge on all power of 1 mill for each cent increase in cost over \$4 a ton for coal.</p> <p>For cooking: 4 cents gross a k. w. h. for first 200 k. w. h. and 3 cents a k. w. h. for all over 200 k. w. h., with discount of 5% if paid within 15 days.</p>		
Fitchburg,	<p>For light: 12 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if paid within 15 days. Prices range from 12 to 4½ cents, according to consumption. Minimum charge of \$9 a year. No free wiring. No free renewals.</p> <p>For power: 10 cents gross a k. w. h. for first 10 k. w. h. per k. w. of demand, with all in excess at prices ranging from 5.6 cents to 1.6 cents a k. w. h., according to monthly consumption; all subject to a discount of 10% if paid within 15 days. Combined lighting and power, 10 cents a k. w. h. for first 10 k. w. h. per h. p. of demand; all in excess ranging from 5 cents a k. w. h. for first 200 hours to 1 cent for all over 10,000 hours, all subject to a discount of 10% for payment in 15 days. Current used for lighting in excess of 15% of monthly consumption charged for at rate of 12 cents a k. w. h. for first 300 k. w. h. to 4.5 cents a k. w. h. for all over 2,400 k. w. h., subject to a discount of 1 cent a k. w. h. if paid within 15 days. Minimum monthly charge of \$1 a k. w. of maximum demand occurring during the month or any of the preceding 11 months. Wholesale power service, at approximately 60 cycles and 13,200 volts; contract shall be for at least 10 years, connected load 300 h. p. or more, the demand not less than 150 k. w. and the consumer guarantees he will use and pay for not less than 337,500 k. w. h. a year: demand charge of \$1.50 a month per k. w. of demand, subject to discounts of from 10% on more than 300 k. w. to 30% on 1,500 k. w. and above, plus a current charge of 7% of a cent a k. w. h. based on coal at \$5 a gross ton f. o. b., Providence; whenever the price of coal is greater or less than \$5 a ton the current charge shall be increased or decreased at the rate of ¼ mill a k. w. h. for each dollar of increase or decrease.</p> <p>For heating and cooking: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days on first 20 k. w. h. a month, and 4 cents a k. w. h. on all over 20 k. w. h. Minimum charge of \$2 a month.</p>	11	11
Franklin (Turners Falls).	<p>For light: 11 cents gross a k. w. h., with discount of 10% if paid before 10th of month. Prices range from 11 to 7 cents, according to monthly consumption. Monthly minimum</p>	9.9	9.9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Franklin (Turners Falls) — <i>Con.</i>	charge of 50 cents. Wiring at a little above cost. No free renewals. For power: 5 cents net to 2 cents net, according to monthly consumption. Monthly minimum charge of \$1.50 up to and including 3 h. p.; above 3 h. p., 50 cents a h. p. connected. For heating and cooking: 5 cents net a k. w. h. for first 40 k. w. h. a month, and 2 cents a k. w. h. for all over 40 k. w. h. Monthly minimum charge of \$1.50.		
Gardner, . . .	For light: residences, 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid on or before 15th of month in Gardner, and 30th of month in other towns supplied. For commercial lighting on demand basis, from 13 cents gross a k. w. h., according to number of hours' daily use of connected load, with a discount of 1 cent a k. w. h. if paid on or before 15th of month in Gardner, and 30th of month in other towns supplied. For electricity for lighting in Petersham, 18 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment by 30th of month. Minimum charge, \$1 a month in Petersham, and 60 cents a month in Gardner and other towns supplied. Sign and window rates: 3 nights a week from dusk until 10 p.m., 50 cents a month for 100 watts of connected load, and 1.1 cents a 100 watts of connected load for each extra hour of use; 6 nights a week from dusk until 10 p.m., 83 cents a month for 100 hours of connected load, and 1.1 cents a 100 watts for each extra hour of use; for one 500-watt tungsten burning 6 nights from dusk until 10 p.m., including renewals of lamps and time clock, \$3.78 a month net and 5 cents an hour net for each extra hour of use. Discount of 10% on all bills, except for 500-watt tungstens, in Gardner if paid by 15th of month, and in other towns if paid by 30th of month. Minimum charge of \$9 a year. Free renewals of carbon and gem lamps. No wiring. For power: 10.1 cents gross a k. w. h. to 2.1 cents gross, according to consumption, with a discount of 1 mill a k. w. h. on all Gardner, Ashburnham and South Ashburnham bills if paid by 15th of month, and in other towns supplied if bill paid by the 30th. Lighting may be included in this rate up to 10% of total connected load, the lighting transformer to be supplied by customer. Minimum charge of 50 cents a h. p. of connected load. Rates to power users of 35 h. p. or over, under contract for two years or more, high-tension metering, from 2.42 cents a k. w. h. on a 166-hour guarantee a month, or 2 cents a k. w. h. on a 300-hour guarantee a month on a demand of from 25 to 50 k. w. h., to 1.35 or 1.20 cents, respectively, on 166 or 300 hour guarantee and a demand of 300 k. w. h. and over, with a discount of 6 mills a k. w. h. on Gardner, Ashburnham and South Ashburnham bills for payment by 15th of month, and in other towns	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Gardner — <i>Con.</i>	<p>supplied for payment by 30th of month; for low-tension metering add 5% to base prices; if transformers are supplied by company, add 5% to base prices; add to base prices $\frac{1}{100}$ of a mill for each cent by which coal cost exceeds \$4 a gross ton; lighting may be included up to 10% of total connected load. In Petersham rates are from 8.5 cents a k. w. h. for first 50 k. w. h. a month to 6.5 cents a k. w. h. for all over 876 k. w. h. a month, with discount of $\frac{1}{2}$ cent if paid by 30th of month. Minimum charge of \$1 a h. p. of connected load a month.</p> <p>For cooking and heating: provided customer has a connected load of heating devices equal to or exceeding 1,500 watts, 12½ cents gross a k. w. h. for first 10 k. w. h. a month, and 3½ cents a k. w. h. for all over 10 k. w. h. a month, with discount of $\frac{1}{2}$ cent a k. w. h. for payment of Gardner bills by 15th of month, and in other towns supplied if bill paid by the 30th. In Petersham, 17½ cents a k. w. h. for first 10 k. w. h. a month, and 4½ cents a k. w. h. for all over 10 k. w. h., and a discount of $\frac{1}{2}$ cent a k. w. h. for payment by 30th of month. Minimum charge of \$4 a kilowatt, but not less than \$9 a year and \$12 in Petersham.</p>		
Gloucester,	<p>For light: 16 cents gross a k. w. h. for first k. w. h. a month; 12 cents a k. w. h. for next 100; 8 cents a k. w. h. for next 400; 7 cents a k. w. h. for next 300; if over 900 k. w. h. consumed a month, price is 9 cents for each k. w. h., all these subject to discount of 1 cent a k. w. h. if bills are paid on or before 15th of month. Minimum monthly charge of 75 cents. Price to customers for summer season only, 20 cents a k. w. h., with discount of 10% for payment in 15 days, and minimum monthly charge of \$2, and a minimum season charge of \$6. No wiring. Renewals free on carbon and gem lamps.</p> <p>For power: 11 cents gross a k. w. h. on first 50 k. w. h. a month, and prices ranging from this to 5 cents a k. w. h., according to quantity used, with discount of 1 cent a k. w. h. if paid by 15th of month. Minimum monthly charge of \$2 for first 2 h. p. or less installed, \$1 a h. p. for next 3 h. p. installed, and 50 cents each a month for all over 5 h. p.</p>	15	14
Great Barrington,	<p>For light: 16 cents gross a k. w. h., with discount of 2 cents if paid on or before 15th of month. By contract: 87½ cents for a 16 c. p. lamp. Minimum charge of 75 cents a month. No wiring. Renewals free on gem lamps; at cost on mazda lamps.</p> <p>For power: 10 cents gross a k. w. h., with discount of 10% for primary 22 volts. To service customers purchasing transformers an additional 10% if monthly consumption of 5,000 k. w. is guaranteed. No discount for motor voltage. Prices range from 10 to 2.11 cents, according to monthly consumption. Minimum charge of \$1 a h. p. of connected load a month.</p>	14	14

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Great Barrington — Con.	For heating and cooking: 10 cents gross a k. w. h., with discount of 1 cent a k. w. h. on first 10 k. w. h. a month; if paid by 15th of month, all over 10 k. w. h. a month, 3 cents net a k. w. h. Minimum charge of \$1 a month.		
Greenfield,	For light: 11 cents gross a k. w. h., ranging from this down to 7 cents a k. w. h., according to monthly consumption, with discount of 10% if paid within 10 days. Minimum monthly charge of 50 cents. No wiring. No lamp renewals. For power: 5 cents net a k. w. h. and prices ranging from this to 1.8 cents, according to monthly consumption. Minimum charge of \$1.50 up to and including 3 h. p.; for exceeding 3 h. p., 50 cents a h. p. connected, whether current is used or not. Cooking rate: 5 cents net a k. w. h. for first 40 k. w. h. a month and 2 cents a k. w. h. on all in excess of 40 k. w. h.	9.9	9.9
Harvard,	For light: 20 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 50 k. w. h. a month; all in excess of 50 k. w. h., 12 cents net a k. w. h. By contract: 25-watt lamp burning until midnight, \$1 a month; until dawn, \$1.50 a month; day and night, \$3 a month; 50-watt lamp burning until midnight each night, \$1.50 a month; until dawn, \$2.25 a month; day and night, \$4.50 a month. Minimum charge of \$9 a year. No wiring. No free lamp renewals. For power: 6 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bills are paid within 10 days. For next 9,000 k. w. h. a month, 2½ cents net a k. w. h.; for all over 10,000 k. w. h. a month, 2 cents net a k. w. h. Monthly load factor discount: from 2½ to 12½%, according to quantity consumed a month per h. p. installed. Also discount of 1% for each year of contracts for not less than two nor more than five years. Customers guarantee \$1 a h. p. a month installed.	17	17
Haverhill,	For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bill is paid within 15 days from its date. Minimum charge of \$9 a year. Long-hour burning schedule: service charge on first 10 k. w. of demand, \$50 a k. w. a year; excess of 10 k. w. of demand, \$36 a k. w. a year, with prices for current ranging from 6 to 3½ cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 15 days. No free lamp renewals. For power: 12 cents gross a k. w. h. for first 10 k. w. for each k. w. of demand a month, and all in excess of first 10 k. w. ranging from 4.3 cents a k. w. h. to 1.9 cents a k. w. h., according to monthly consumption, with discount of 10% if paid within 15 days. Minimum charge of \$1.50 a month for each k. w. of demand. For charging batteries: between 4 and 9 p.m., 12 cents a k. w. h.; between 9 and 4 p.m. of the day following, 7	11	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Haverhill — <i>Con.</i>	cents a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days. This is a 2-meter rate, and minimum charge for the two meters is \$2 a month. Current furnished for lighting and power under a 5-year contract, where there is an agreement for not less than 150,000 k. w. h. per annum, 3 cents a k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month. If more than 15% of consumption in any year is for lighting purposes, excess shall be paid for at lighting rates. For heating and cooking: 12 cents gross a k. w. h. for first 20 k. w. h. a month, with discount of 1 cent a k. w. h. if paid in 15 days; all over 20 k. w. h. a month, 4 cents a k. w. h. Minimum monthly charge of \$2 for each meter installed.		
Huntington, . . .	For light: 12 cents net a k. w. h. To churches, 10 cents a k. w. h. By contract: 50 cents to \$4 a month. Minimum charge of \$1 a month.	12	12
Lawrence, . . .	For light: 12 cents gross a k. w. h., with discount of 10% for payment by 15th of month. Prices range from 12 to 5 cents a k. w. h., according to monthly consumption. Optional rate of \$4 a month per k. w. of connected load, plus 6 cents a k. w. h. for all current used, less 10% discount for payment by 15th of month. Street arc lights for commercial customers: 480-watt lamp, \$100 a year; 310-watt lamp, \$90 a year, burning every night all night. Minimum monthly charge of 75 cents, less 10% discount for prompt payment. Carbon and gem lamps renewed free; tungsten lamps sold at below cost. For power: 10 cents gross a k. w. h. to 2 cents a k. w. h., according to monthly consumption, less discount of 10% if bill is paid by 15th of month. For charging automobiles, 6 cents a k. w. h., less discount of 10% for prompt payment. When over 1,000 k. w. h. a month are used, rates same as for power. Minimum charge of \$1 a h. p. a month, less 10% discount for prompt payment. For cooking and heating: 13 cents gross a k. w. h., with discount of 10% for payment by 15th of month, on first 20 k. w. h. a month, and 3½ cents a k. w. h., less prompt payment discount, on all in excess of 20 k. w. h. a month. Minimum monthly charge of \$2, less 10% discount if paid by 15th of month.	10.8	10.8
Lee,	For light: 20 cents net a k. w. h. On a monthly consumption of from \$1 to \$10, a discount of 50% on all above \$1. Current for lighting and household appliances: 20 cents a k. w. h. to \$1 monthly, 50% discount on all over \$1 up to a consumption of 25 k. w. h. a month; from 25 to 100 k. w. h. a month, 10 cents a k. w. h. and on 100 k. w. h. and over, 9 cents a k. w. h. No free wiring or renewals. For power: 9 cents net a k. w. h. Prices vary from 9 to 5 cents a k. w. h., according to quantity used, with special rates for more than 1,250 k. w. h. a month.	20	20

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Lenox,	<p>For light: 16 cents gross a k. w. h., with discount on all bills of 6 k. w. h. or over for payment by 15th of month of 2 cents a k. w. h. for consumption up to 50 k. w. h. a month, and 3 cents a k. w. h. for over 50 k. w. h. Customers using 6,500 k. w. h. a year receive discount of 1 cent a k. w. h. additional. Churches are charged 10 cents a k. w. h. for more than 6 k. w. h. All discounts provisional on payment on or before 15th of month. Minimum charge, 75 cents a month. No wiring or renewals.</p> <p>For power: \$1 a month on all meters installed; 10 cents a k. w. h. on from 10 to 100 k. w. h.; 8 cents a k. w. h. on 100 k. w. h. or over; alternate rate, 10 cents net a k. w. h. for first 50 k. w. h., prices ranging from this to 2 cents a k. w. h. on all over 2,500 k. w. h. Service charge of \$1 a month.</p> <p>For heating and cooking: 14 cents net a k. w. h. on first 10 k. w. h. a month; 3 cents a k. w. h. for all in excess of 10 k. w. h.</p>	14	15
Leominster,	<p>For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h., if paid in 10 days, on first 300 k. w. h. a month, and 8 cents net a k. w. h. on all in excess of 300 k. w. h. a month. Contract rates according to consumption and hours of burning. Minimum monthly charge of 75 cents to all whose net bills during the year average less than that amount. No free renewals.</p> <p>For power: 6 cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment on first 1,000 k. w. h. a month, 2½ cents net a k. w. h. on next 9,000 k. w. h. a month, and 2 cents a k. w. h. on all in excess of 10,000 k. w. h. a month. Monthly load factor discount: 2½ to 12½%, according to quantity used a month per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed.</p>	11	12
Lowell,	<p>For light: 9½ cents gross a k. w. h., with discount of ½ cent if bill is paid in 10 days. Where a customer signs an agreement for yearly electric service, 9½ cents a k. w. h. will be charged for first 75 hours' use a month of connected load, 7½ cents a k. w. h. for all electricity from 76 to 100 hours' use, 5½ cents a k. w. h. for all exceeding 100 hours' use, all subject to discount of ½ cent a k. w. h. if paid within 10 days. Minimum bill of 27 hours' use a month of connected load at 9½ cents a k. w. h. Long-hour lighting rates: 12 cents gross a k. w. h., subject to discounts of 15 to 45% for guaranteed yearly use of maximum demand, 5 to 50% for guaranteed maximum demand, 5% for guaranteed term of contract, and 10% discount for payment within 10 days of date of bill. Minimum charge of \$9 net a year. Regular-sized metalized filament and carbon lamps free to meter customers; tungsten lamps free when customer pays a monthly rental of 20 cents a lamp.</p>	9	9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Lowell — Con.	<p>For power: 11 cents gross a k. w. h., with discount of 10% for payment in 10 days; discounts for quantities more than 50 k. w. h. vary from 5 to 56%, according to consumption; \$1.11 a month gross for 1 h. p. to and including 5 h. p., and \$5.55 for over 5 h. p. Wholesale meter rates: monthly service charge of \$2 for first k. w. of demand, plus \$1.25 for each additional k. w., and 3 cents gross a k. w. h. for all current consumed monthly, less discount of 5 to 25%, according to maximum demand, and prompt payment discount of 10%. Large power rate: 3 cents a k. w. h. for first 4,700 k. w. h. a month, and ranging from this to $\frac{1}{10}$ of a cent for over 360,000 k. w. h. a month, less discount of 10% for payment within 10 days of date of bill, with minimum of \$2.50 net a month a k. w. for first 50 k. w. of maximum power, \$1.50 net a k. w. for next 250 k. w., \$1.25 a k. w. for next 300 k. w., and \$1 a k. w. for all over 600 k. w. If cost of coal exceeds \$5.25 a gross ton, or is less than \$4.25 a gross ton, an additional net amount per k. w. h. will be added to or deducted from the customer's bill, as the case may be.</p> <p>For heating, charging batteries and cooking: 10½ cents gross a k. w. h. for first 20 k. w. h. a month and 2½ cents gross for all current in excess of 20 k. w. h., all subject to a discount of ½ cent for prompt payment. Minimum charge of \$2.10 gross a month.</p>		
Ludlow,	<p>For light: 12 cents net a k. w. h. Discount of 10% for payment by 10th of month if over \$100 of current is used during 12 consecutive months. Minimum charge of 50 cents a month. No wiring. Free lamp renewals.</p> <p>For power: 5 cents net a k. w. h. to 3.5 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1.50 up to and including 3 h. p.; in excess of 3 h. p., 50 cents a h. p. connected.</p> <p>For cooking and heating: 5 cents net a k. w. h. for first 40 k. w. h. a month, and 2 cents net a k. w. h. for all over 40 k. w. h. Minimum charge of \$1.50 a month.</p>	12	12
Lynn,	<p>For light: 11½ cents gross a k. w. h., less discount of ½ cent a k. w. h. for payment within 10 days of date of bill; over 100 k. w. h. a month, 10½ cents a k. w. h.; 200 k. w. h. and above for store lighting, 8½ cents a k. w. h. When the consumer uses at least 200 k. w. h. a month for day lighting, the company will install, upon application, a 2-rate meter; in such case the sliding scale of prices will apply only to night rate, and the day rate will be 5 cents a k. w. h. a month, with prompt payment discount of ½ cent a k. w. h.; when the day use falls below 200 k. w. h. a month, the amount used will be billed at \$9 net. Commercial customers using incandescents off city circuits for porch or yard lights are charged \$2 a lamp. Charging automobiles: current measured on 2-rate meter, 9 cents a k. w. h. for night cur-</p>	11	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Lynn — <i>Con.</i>	<p>rent and 5 cents a k. w. h. for day current, with prompt-payment discount of 1 cent a k. w. h. Theatre lighting: flat rate of 5½ cents a k. w. h. for first 2,500 k. w. h., and 3½ cents a k. w. h. on over 2,500 k. w. h. Minimum monthly charge of 75 cents. No free lamp renewals.</p> <p>For power: 8 cents gross a k. w. h., prices ranging from 8 to 2 cents, according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 10 days of date of bill. All current used in excess of first 50 k. w. h. a h. p. per month at 1.8 cents. Current for heating on separate meter from lighting at power rates. Minimum charge of \$2 a month on first 2 h. p. or less; \$1 on next 3 h. p. installed; all over 5 h. p., 50 cents a h. p. installed.</p> <p>For miscellaneous energy: 5½ cents gross a k. w. h., with discount of ½ cent a k. w. h. for payment within 10 days of date of bill. Minimum monthly charge of \$2.</p>		
Malden,	<p>For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. Long hour burning schedule: 6 cents gross a k. w. h. for first 250 k. w. h. a month, 5 cents gross for next 500, 4 cents gross for next 1,000, 3½ cents gross for all current in excess of 1,750 k. w. h., — all these rates subject to a discount of 1 cent a k. w. h. for payment in 15 days from date of bill; in addition to these charges there is a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for next 40 k. w. of demand. Minimum charge, \$9 net a year. No free wiring. No free renewals of lamps.</p> <p>For power: 5 cents net a k. w. h., prices ranging from 5 to 1½ cents according to consumption, and a service charge of \$1.50 a h. p. a month. Auxiliary power service: 5 cents a k. w. h. to 1½ cents a k. w. h., according to monthly consumption, with a capacity charge of \$1.50 for each k. w. contracted for; current for lighting may be included up to 15% of monthly consumption. Off-peak or battery charging: between hours of 4 p.m. and 9 p.m., regular rate of 11 cents; between 9 p.m., and 4 p.m., 7 cents net a k. w. h., with discount of 1 cent a k. w. h. if payment is made within 15 days of date of bill. Hours of use determined by 2 meters and a time switch. Minimum charge of \$2 a month for each installation.</p> <p>For cooking and heating: 11 cents a k. w. h. on first 20 k. w. h.; all over 20 k. w. h. 4 cents a k. w. h. with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 a month for each meter installed.</p>	10	10
Manchester,	<p>For light: 15 cents net a k. w. h. to customers using lights 11 months or more; 25 cents a k. w. h. to summer customers. Minimum charge of 10 cents a connected lamp a month</p>	15	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Manchester — <i>Con.</i>	to yearly customers; 15 cents a connected lamp a month to summer customers. No wiring or renewals.		
Marlborough,	<p>For power: same rates as for lighting.</p> <p>For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. If customer guarantees for one year a monthly minimum bill equal to primary usage each month, primary hours are reduced to 400 a year, with primary rate of 20 cents a k. w. h. and secondary rate of 6 cents a k. w. h. Lighting during the daytime, when current for both power and light is furnished, ranges in price from 12 cents a k. w. h. for first 75 k. w. h. a month to 5.2 cents a k. w. h. for 3,000 to 4,000 k. w. h. a month; the circuits to which these rates apply being on from 6 A.M. to 6.45 P.M. only. Minimum monthly charge of 75 cents. Current for sign lighting, 6 cents a k. w. h. No wiring.</p> <p>For power: 12 cents gross a k. w. h. for first 75 k. w. h. a month, ranging from this to 3.1 cents a k. w. h. for 25,000 k. w. h. and over, with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$1 a month for 1 h. p. connected or less, to \$100 a month for 120 h. p. connected. Consumers who hold contracts under former power rates pay a surcharge of $\frac{1}{10}\%$ of a cent a k. w. h. for each \$1 increase in average price of coal above \$4 a ton.</p> <p>For heating or cooking: 5 cents a k. w. h. Minimum charge of \$1 a month a meter.</p>	12	12
Milford,	<p>For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum charge of 75 cents a month. No wiring. Lamp renewals free.</p> <p>For power: 5 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days on first 1,000 k. w. h. a month, and 2½ cents a k. w. h. on all over 1,000 k. w. h. a month. Monthly load factor discount of from 2½ to 12½%, according to number of k. w. used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Minimum guarantee of \$12 a year per h. p. of connected load.</p>	10	10
Mill River (Williamsburg).	<p>For light: 18 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 30 k. w. h. a month if paid within 10 days, and 15 cents a k. w. h., with a discount of 3 cents a k. w. h. for payment in 10 days, on all in excess of 30 k. w. h. a month. Minimum charge of 75 cents a month. No wiring. Renewals of lamps free.</p> <p>For power: 5 cents gross a k. w. h., with discount of 5%, if bill is paid in 10 days, on first 500 k. w. h. consumed a month, 2½ cents a k. w. h., with same prompt payment discount, on next 9,500 k. w. h. a month, and 2.1 cents a k. w. h., with same discount, on all over 10,000 k. w. h. a month. Monthly load factor discounts of from 2½ to 12½%, according to</p>	15	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Mill River (Williamsburg) — <i>Con.</i> . . .	quantity used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Monthly guarantee of \$1 a h. p. installed.		
New Bedford, . . .	For light: 11 cents gross a k. w. h. in New Bedford, Acushnet, Fairhaven and part of Dartmouth; prices ranging from 11 to 3½ cents, according to monthly consumption, with discount of 5% if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 16 cents a k. w. h., less discount of 3 cents a k. w. h. if paid in 10 days. Current for sign lights, 5 cents a k. w. h., with discount of 5% for payment in 10 days. Minimum monthly charge of 75 cents and \$1 for suburban districts. No wiring or lamp renewals. For power: 5.5 cents gross a k. w. h. up to 3 h. p., prices ranging from 5.5 to 1.6 cents, according to h. p. installation, with discount of 5%, excepting upon bills of 1,000 h. p. or over, when it is 1 mill a k. w. h. if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 1 cent more in each case than in New Bedford and Fairhaven. For night or 24-hour service, from 4 cents gross to 1.6 cents gross a k. w. h., according to h. p. installation, with discount of 5% for payment in 10 days, excepting on bills of 500 h. p. or over, when the discount is 1 mill a k. w. h. Minimum charge of \$1.50 a month. Current for charging batteries, 5 cents a k. w. h., with discount of 5% for payment in 10 days.	10.45 ¹	10.45 ¹
Newburyport, . . .	For light: 15 cents gross a k. w. h., with discount of 2 cents a k. w. h. when bill is paid on or before 12th day of month. Minimum charge of 75 cents a month. No free wiring or lamp renewals except for sign and window lights. Sign and window lighting, 8 cents a k. w. h. For power: .9½ cents gross a k. w. h., prices ranging from 9½ to 3 cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment by the 12th of the month. Current for smoothing and pressing irons in shoe factories and moving-picture machines, 18 cents a k. w. h., with a discount of 50% if bills are paid on or before 12th of month. Minimum monthly charge for motors, \$1 for each rated h. p. For heating and cooking: 15 cents net a k. w. h. on first 20 k. w. h., and 4 cents net a k. w. h. on all in excess of 20 k. w. h. Minimum monthly charge of \$3.	13	13
North Adams, . . .	For light: 12 cents gross a k. w. h., less discount of 1 cent a k. w. h.; 50-watt tungsten lights, burned all night and every night, \$18 each a year. No wiring. Renewals of carbon lamps free. For power: 4.5 cents net a k. w. h. on first 2,000 k. w. h. a month; 2.5 cents net a k. w. h. on	11	11

¹ 13 cents in Mattapoisett, Dartmouth and Westport.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
North Adams — <i>Con.</i>	next 6,000 k. w. h. a month; 2½ cents a k. w. h. on next 22,000 k. w. h.; and 2 cents a k. w. h. on all over 30,000 k. w. h. Monthly load factor discounts of from 2½ to 10%, according to quantity consumed per h. p. installed. Also a discount of 1% a year on contracts for not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed.		
Northampton, .	For light: 10 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum monthly charge of 75 cents. No wiring. Carbon lamp renewals free. For power: 5 cents gross a k. w. h. for first 500 k. w. h. a month, 2½ cents a k. w. h. for next 9,500 k. w. h. a month and 2.1 cents a k. w. h. for all in excess of 10,000 k. w. h. a month, with a discount of 5% for payment within 10 days. Also load factor discounts ranging from 2½ to 12½%, according to number of k. w. h. consumed monthly per h. p. installed. Additional discount of 1% a year on contracts for not less than two nor more than five years. Minimum guarantee of \$12 a year a h. p. of connected load. Automobile charging stations: public, 5 cents net; and private, 6 cents net a k. w. h.	9	9
North Brookfield, .	For light: 15 cents gross a k. w. h., with discounts, if bills are paid before 10th of month, as follows: to 100 k. w. h., 1 cent a k. w. h.; from 100 to 200 k. w. h., 1.4 cents a k. w. h.; from 200 to 250 k. w. h., 2.25 cents a k. w. h.; over 250 k. w. h., 3.1 cents a k. w. h. Store and hotel rate of 12 cents a k. w. h. for first 50 k. w. h. monthly, and 8 cents a k. w. h. for all in excess of 50 k. w. h. a month, with prompt payment discount of 10%. Minimum monthly charge of 75 cents. No wiring. Renewals of carbon lamps free. For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand, plus a secondary charge of 2½ cents a k. w. h. for all current consumed thereafter, less discounts varying from 10 to 50%, according to horse powers installed, 11 h. p. being the lowest receiving any discount, with additional discount of 10% for payment in 10 days. Minimum monthly charge of \$1 a h. p. of monthly maximum demand. For heating and cooking: 16 cents gross a k. w. h. for first 10 k. w. h., with discount of 1 cent for prompt payment; over 10 k. w. h., 3½ cents a k. w. h. Service charge of \$1 a month.	14	15
Norton, .	For light: 16 cents gross a k. w. h. with discounts, if paid before the 10th of month, of 1 cent a k. w. h. on bills of \$35 a month or under, and 2 cents a k. w. h. on bills of more than \$35 a month. Minimum monthly charge of 75 cents. Porch lights, \$1.25 net a month. No wiring or renewals. For power: 14 cents net a k. w. h. Prices	15	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Norton — <i>Con.</i>	range from 14 to 4.4 cents a k. w. h., according to quantity used. Minimum charge, \$1 a month a h. p. of demand.		
Pepperell, .	For cooking and heating: 7 cents a k. w. h. For light: 12 cents net a k. w. h. Churches and schools, 10 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or lamp renewals. For power: 12 cents net a k. w. h. for first 15 k. w. h. a month, and 5 cents a k. w. h. for all over 15 k. w. h.	12	12
Pittsfield, .	For light: 12 cents gross a k. w. h. for first 30 hours' use of each k. w. of demand a month; 10 cents a k. w. h. for next 50 hours' use; 8 cents a k. w. h. for next 100 hours; 6 cents each for next 320 hours; and 5 cents each for over 500 hours, less discount of 5% for payment on or before 15th of month. In Dalton 14 cents gross, in Lanesborough 15 cents, and in Hinsdale 16 cents a k. w. h. for first 30 hours' use a month of each k. w. of demand; rates for larger uses same as in Pittsfield, less discount of 5% for payment on or before 15th of month. No wiring. No free lamp renewals. For power: 6 cents gross a k. w. h., prices ranging from 6 cents gross to 1.7 cents gross, according to quantity used a month, with discount of 5% for payment on or before 15th of month, with a rental charge for motors belonging to company of \$2 a month for $\frac{1}{2}$ h. p. to \$25 a month for 35 h. p. Minimum monthly charge to customers not owning motors, from \$2 for $\frac{1}{2}$ h. p. to \$20 for 35 h. p., and to customers owning their motors, 75 cents a month, plus 25 cents a connected h. p. or fraction thereof. For automobile charging: 4 cents net a k. w. h. plus 50 cents per charge to transients; by the month, 4 cents a k. w. h. plus \$8 a month. For heating and cooking: 8 cents a k. w. h. for first 10 k. w. h., and 3 cents a k. w. h. for balance of month's use, with minimum charge of \$1 a month.	11.4 ¹	10.8 ²
Plymouth,	For light: 16 cents gross a k. w. h. for first 100 k. w. h. a month, 13 cents a k. w. h. for next 100 k. w. h., 11 cents for next 100 k. w. h. and 10 cents a k. w. h. for all additional current, with discount of 1 cent a k. w. h. for prompt payment of bills to customers having a large installation of lights but small or infrequent use of them, and 2 cents a k. w. h. to customers who use their lights practically every night in the week. Minimum monthly charge of 75 cents a month net for yearly customers, and summer customers pay \$9 a season in advance. No wiring. No free lamp renewals. For power: 10.5 cents net a k. w. h., ranging from this to 3.5 cents, according to monthly consumption. Wholesale power rate: 8.5 cents a k. w. h. for first 100 k. w. h. a month;	15	13.5

¹ 13.3 cents in Dalton, 14.25 cents in Lanesborough, 15.2 cents in Hinsdale.² 12.6 cents in Dalton, 13.5 cents in Lanesborough, 14.4 cents in Hinsdale.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Plymouth — <i>Con.</i>	5.5 cents for next 300; 4.5 cents for next 600; 3.5 cents for next 2,000; 2.8 cents for next 12,000; 2.5 cents for next 50,000; and 2.2 cents for next 1,000,000 k. w. h. a month, with discount of 5% on bills of \$10 and over, and 10% on bills of \$100 and over, for payment by 15th of month. Minimum monthly charge of \$1 a h. p. for from $\frac{1}{2}$ h. p. to 5 h. p. motors. For heating: 16 cents gross , with a discount of 1 cent a k. w. h. on first 15 k. w. h. and 4 cents net a k. w. h. on all over 15 k. w. h.		
Provincetown, . . .	For light: 20 cents net a k. w. h. Ready to serve charge of 75-cents a month. No wiring or free renewals. For power: 10 cents net a k. w. h.	20	18
Quincy,	For light: 15 cents gross a k. w. h., less discount of 10% for payment by 15th of month on bills of less than \$20, 15% on bills of \$20 or more and less than \$40, 20% on bills of \$40 or more and less than \$60, 25% on bills of \$60 or more and less than \$80, 30% on bills of \$80 or more and less than \$100, and 33 $\frac{1}{3}$ % on bills of \$100 or more. Minimum charge of \$6 a year. Mazda clusters for store lighting: 5 100-watt lamps burning from dusk until midnight, \$4 each a month; burning from dusk until 10 P.M., \$3.50 a month. By contract: \$1 a month for each 25-watt lamp, \$2 a month for each 40-watt lamp. No wiring. No free lamp renewals. For power: 10 cents gross a k. w. h., with discount of 5% if paid by 15th of month, and additional discounts from 10 to 50%, according to monthly consumption. Minimum charge of \$1 a h. p. of demand.	13.5	13.5
Randolph,	For light: 17 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Store rate: minimum charge of \$48 a year a k. w. of demand and 8 cents a k. w. h. for current consumed. Minimum charge at regular lighting rate, 75 cents a month. By contract: \$1 a month for 1 16 c. p. lamp to midnight, \$1.10 for all-night lamp. No wiring and no lamp renewals. For power: 13 cents net a k. w. h. to 4 $\frac{1}{2}$ cents a k. w. h., according to monthly consumption. Large power customers, 5 to 2 $\frac{1}{2}$ cents a k. w. h. Minimum monthly charge of \$1 for each h. p. of motor installed. For heating: 5 cents net a k. w. h., or 13 cents a k. w. h. for first 20 k. w. h. plus 3 cents a k. w. h. for additional current.	16	13
Salem,	For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. A minimum charge of 50 cents a month. Long hour burning schedule: a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for all in excess of 10 k. w., to be made in 12 equal monthly charges, plus 6 cents a k. w. h. for first 250 k. w. h. a month,	11	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Salem — <i>Con.</i>	<p>5 cents a k. w. h. for next 500 k. w. h., 4 cents a k. w. h. for next 1,000 k. w. h. and 3½ cents a k. w. h. for all in excess of 1,750 k. w. h., with discount of 1 cent a k. w. h. for current used if paid within 15 days of date of bill. For auxiliary break-down service, \$1.50 net a month for each kilowatt of demand. Window and sign lighting rates: tungsten lamps only, burning 5 nights a week until 10 p.m. and 1 night (Saturday) until 12 p.m.: 1.5 cents a connected watt a month, less prompt payment discount of 10%; for additional hours' use a week a proportional increase in charges. Minimum charge of \$1 a month for each installation. No wiring. No free lamp renewals.</p> <p>For power: 10 cents gross a k. w. h. for first 40 k. w. h., 8 cents gross for next 60 k. w. h. a month, 7 cents a k. w. h. for next 100 k. w. h., each succeeding block of current being sold at a lower rate than the preceding one, down to 2 cents a k. w. h. for last 40,000 k. w. h., the minimum net rate at which current will be offered being 1½ cents a k. w. h.; these rates subject to a discount of 10% for payment in 10 days and load factor discounts from 2 to 40%, these discounts being determined by dividing kilowatt consumption by h. p. of demand; and 5 mills a k. w. h. added to net monthly bill. Minimum charge of \$1 a month a k. w. of demand.</p> <p>For cooking and heating: 12 cents gross a k. w. h. for first 20 k. w. h. a month, 4 cents a k. w. h. for all over 20 k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 net a month for each meter installed.</p>		
Seekonk,	<p>For light: 10 cents net a k. w. h. to 4½ cents net a k. w. h., according to monthly consumption. Minimum charge of \$2.50 a month. Yearly contract rate: annual service charge of \$126 a k. w. for maximum demand of from 5 to 10 k. w., ranging from this to \$30 a k. w. for maximum demand of 200 k. w. or over, plus charge for current of 1.2 cents to 1 cent a k. w. h.; minimum charge, one-twelfth of annual service charge. No wiring. No lamp renewals. Rate to summer customers: service charge of \$6 a year payable monthly. Current charge, 7½ cents a k. w. h., provided no bills net less than 9 cents a k. w. h. Minimum charge of \$10 a season to summer customers, who are also required to deposit \$10 as guarantee of payment of bills.</p> <p>For power: 8.5 cents net a k. w. h., with varying discounts determined by amount of monthly bills and h. p. of installation; minimum charge of \$1 a month for installations of less than 2 h. p., 50 cents a h. p. a month for installations of from 2 to 10 h. p., \$5 a month for installations exceeding 10 h. p. Yearly contract rate for customers signing for a contract of at least 200 k. w.; lighting not to exceed 25% of total demand may be used under</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Seekonk — <i>Con.</i>	<p>this rate; annual service charge of \$20.40 a k. w. from 200 to 300 k. w.; for 300 to 500, a service charge of \$17.40, with same charge for current; from 500 to 750, \$16.40, from 750 to 1,000, \$15.40, from 1,000 to 1,500, \$14.40, in each case plus a charge for current of 1.05 cents a k. w. h.; for 1,500 k. w. h. or over, \$14.40 plus a charge for current of 1% of a cent a k. w. h. Yearly contract rate for customers signing a contract with demand of 10 h. p. or over monthly. Service charge of \$1.80 a h. p. for 10 to 20 h. p. to \$1.40 a h. p. for 75 h. p. and over, with current charge of 1.9 cents to 1.4 cents a k. w. h.</p> <p>For heating and cooking: service charge of \$2 a month for 4 kilowatts of demand or less; from 5 to 7 k. w., \$3 a month; over 7 k. w., \$3 a month plus \$1 for each k. w. or fraction in excess of 7 k. w., plus a current charge of 1½ cents a k. w. h. for current used.</p> <p>For storage battery and irrigation: 5 cents net a k. w. h. for first 100 k. w. h. used a month; 3 cents a k. w. h. for next 200 k. w. h., and 2 cents a k. w. h. for excess over 300 k. w. h. used a month.</p>		
Shirley,	<p>For light: 12 cents net a k. w. h. Minimum charge of \$9 a year. For factories, 10 cents a k. w. h. for first 100 k. w. h. a month, 9 cents a k. w. h. for next 100, 8 cents a k. w. h. for next 100, and 7 cents a k. w. h. for all over 300. Minimum yearly charge of 1,200 watts. No free wiring or lamp renewals.</p> <p>For power: 5 cents gross a k. w. h., less discount of 5% for prompt payment. Minimum yearly charge of \$12.</p> <p>For heating and cooking: 7 cents net a k. w. h. for first 10 k. w. h. used, 3 cents a k. w. h. for next 115, and 2 cents a k. w. h. for all over 125 k. w. h. of monthly consumption; also a demand charge of 40 cents a 100 watts monthly. Minimum monthly charge of \$2.50.</p>	12	12
Southeastern Mass. (Marion).	<p>For light: 15 cents net a k. w. h. for first 200 k. w. h. a month, 12 cents a k. w. h. for next 100 k. w. h., and 10 cents a k. w. h. for over 300 k. w. h. Ready-to-serve charge, 75 cents a month. No wiring or lamp renewals.</p> <p>For power: 15 cents net a k. w. h. for all power up to and including ½ h. p. of maximum demand; 10 cents a k. w. h. for all above ½ h. p. On yearly contract of 6 h. p. or over, a monthly primary charge of 12 cents gross for first 50 hours' use of demand, and a secondary charge of 4 cents gross for all in excess of 50 hours' use, less discounts based on yearly maximum demand of from 20 to 62½%, and a discount of 10% for payment by 15th of month. Minimum charge of \$1 a month a h. p. of maximum demand.</p> <p>For miscellaneous energy: 15 cents net a k. w. h. for first 10 k. w. h. a month, and 4 cents a k. w. h. for all over 10 k. w. h. a month.</p>	15	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Spencer,	<p>For light: 18 cents gross a k. w. h., with discount, if paid within 10 days, of 3 cents on first 100 k. w. h. a month. On all in excess of 100 k. w. h., 12 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring. Free renewal of carbon lamps.</p> <p>For power: 8 cents net a k. w. h. on first 50 k. w. h. a month of maximum demand, and 2½ cents net a k. w. h. on all in excess of this, with discounts on more than 8 k. w. h. varying from 5 to 45%, according to monthly consumption. Also 1% a year on contracts for not less than two nor more than five years. Minimum charge of \$1 a month a h. p. of connected load.</p>	15	15
Stockbridge,	<p>For light: 18 cents gross a k. w. h., with discount of 4 cents if paid by 15th of month. Minimum charge of 75 cents a month. No wiring and no free lamp renewals.</p> <p>For power: 10 cents net a k. w. h. for first 50 k. w. h. a month; 4.6 cents a k. w. h. for next 50; 4.5 cents a k. w. h. for next 200 k. w. h.; 3.2 cents a k. w. h. for next 200 k. w. h.; 3 cents a k. w. h. for next 1,500 k. w. h.; 2.7 cents a k. w. h. for next 2,000 k. w. h.; 2.2 cents for next 2,000 k. w. h.; and 2 cents for all over 6,000 k. w. h. a month, less discount of 20% for payment by 15th of month.</p>	14	14
Suburban (Revere),	<p>For cooking: 4 cents net a k. w. h.</p> <p>For light: 11 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if bill is paid in 15 days. Minimum monthly charge of 75 cents. Long hour burning rate: \$50 a k. w. of demand a year for first 10 k. w. of demand, and \$36 a k. w. for all in excess of this, plus charge for current varying from 6 cents for first 250 k. w. h. a month to 3½ cents a k. w. h. for all above 1,750 k. w. h., all less prompt payment discount of 1 cent a k. w. h. Long hour burning rate for summer customers: 11 cents a gross a k. w. h. less a discount of 1 cent a k. w. h. for payment within 10 days of date of bill, and a minimum charge of \$1 a month for each installation. The minimum charge for the season shall be \$5. By contract, from \$1 to \$6.50 a lamp a month, according to hours burned and size of lamps. Contract rates to customers using 10,000 k. w. h. or over for light and power; first 10,000 at 10 cents a k. w. h.; excess of 10,000 k. w. h. in 4 consecutive months at 5 cents a k. w. h. Sign and window lighting: burning 5 nights a week until 10 p.m. and Saturday night until midnight: 1.5 cents a connected watt a month, less 10% discount for prompt payment. For additional hours a week, a proportional increase in charges. Minimum monthly charge of \$1 per installation. No free lamp renewals.</p> <p>For power: 5 cents net a k. w. h. up to 186 k. w. h. down to 1½ cents a k. w. h. for all over 3,730 k. w. h., and a service charge of \$1.50 a</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Suburban (Revere) — Con.	month a k. w. of demand. Special rates to certain large customers for both light and power given with lighting rates. For automobile charging: 11 cents a k. w. h. for current used from 4 to 9 p.m., and 7 cents a k. w. h. for that used from 9 p.m. to 4 p.m. of day following, both rates subject to discount of 1 cent a k. w. h. for prompt payment. Minimum charge of \$2 a month for each installation.		
Sunderland,	For cooking and heating: 11 cents gross a k. w. h. for first 20 k. w. h., and 4 cents a k. w. h. for all over 20 k. w. h., less a discount of 1 cent a k. w. h. for payment within 15 days of date of bill. Minimum charge of \$2 a month for each installation. For light: 13 cents gross a k. w. h. for first 200 k. w. h. a month to 8 cents a k. w. h. for 600 k. w. h. or over a month, less discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. No wiring or lamp renewals. For power: 5 cents net a k. w. h. for first 400 k. w. h. a month to 1.8 cents for 12,000 k. w. h. or over a month. Minimum monthly charge of \$1.50 up to and including 3 h. p.; for an installation of more than 3 h. p., 50 cents a h. p. connected.	11.7	11.7
Tyngsboro,	For light: 15 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring or lamp renewals.	15	15
Union (Franklin),	For light: 14 cents gross a k. w. h., with discount of 1 cent for payment in 10 days. Yearly contract rate: \$4 a month for each k. w. of connected load, plus 6 cents a k. w. h. for current used. Ready-to-serve charge of \$9 a year. No wiring or free lamp renewals. For power: 10 cents net a k. w. h., prices ranging from 10 to 4 cents, according to monthly consumption, with minimum monthly charge of \$1 net a h. p. of connected capacity; \$2.25 a month a h. p. of yearly maximum demand, plus 2½ cents a k. w. h., less discounts to 43%, based on maximum demand, and discount of 10% for payment in 10 days. For heating and other miscellaneous energy: 14 cents gross a k. w. h., with discount of 1 cent a k. w. h. on the first 10 k. w. h. a month for payment in 10 days, and 3 cents a k. w. h. for all exceeding 10 k. w. h. a month. A ready-to-serve charge of \$1 a month.	13	13
United (Springfield),	For light: 10 cents net a k. w. h. for less than 150 k. w. h. a month of each 25-watt lamp or its equivalent, and 9 cents a k. w. h. where at least 150 k. w. h. a month are used. Hospital and charitable institutions using electricity every night, 7 cents a k. w. h. For customers using their capacity long hours the rates are 7 cents a k. w. h. Minimum charge of \$3 a year. No wiring. Carbon lamps renewed free; mazda lamps at list prices. For power: 5 cents net a k. w. h. to 2½ cents	10	9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
United (Springfield) — Con.	net a k. w. h., according to installation and quantity used. If more than 50 k. w. h. per h. p. are used per month, the rate is 2 cents a k. w. h. Minimum charge of \$15 a year a h. p. For miscellaneous energy: 6 cents net a k. w. h.		
Vineyard (Oak Bluffs),	For light: 25 cents gross in June, July, August and September, with discount of 5% for payment in 10 days. For same months, one 25-watt unit, \$1 a month; two units, \$1.80 a month; additional units, 60 cents a month. A minimum season charge of 2 months' net bill and not less than \$9 is payable in advance. Discount of 5% if bill is paid before 10th of month. For remainder of year, discount of 40% on bills paid within 10 days, and 20% on those paid in 20 days. When a summer residence customer advances \$15 to cover extra meter investment, a meter charge will be made of 15 cents a k. w. h. and a capacity charge of 60 cents a month for one unit, \$1 a month for two units, and additional units 35 cents each. No wiring or free lamp renewals. For power: 7 cents net a k. w. h., subject to a minimum monthly net bill of \$2 for each h. p. or fraction thereof, or \$1.50 for first 500-watt capacity of heating devices or fraction thereof. Additional power capacity, 50 cents net a month for each $\frac{1}{4}$ of a h. p. in excess of 1 h. p., and for heating devices, 50 cents net a month for each 250-watt unit or fraction thereof. Service limited to time from midnight to 6 p.m.	23.75	23.75
Ware,	For light: 15 cents gross , with discount of 1 cent a k. w. h. for less than 100 k. w. h. if paid on or before 10th of month, prices on more than 100 k. w. h. ranging from 13 to 8 cents a k. w. h., according to amount consumed, with discount of 10% for payment on or before 10th of month. Store and hotel rate: 12 cents gross a k. w. h. for first 50 k. w. h., and 8 cents a k. w. h. for all over 50, less discount of 10% for prompt payment. Minimum monthly charge of 75 cents. No wiring. Carbon lamps renewed free. For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand, and 2 $\frac{1}{2}$ cents a k. w. h. for all current consumed thereafter, less discount of 10% for payment in 10 days, and discounts from 10 to 50%, based on monthly maximum h. p. demand. Minimum monthly charge of \$1 a h. p. of maximum demand. For miscellaneous energy: 15 cents gross a k. w. h. and 3 $\frac{1}{2}$ cents a k. w. h. for all over 10 k. w. h., with discount of 1 cent a k. w. h. for prompt payment. Ready-to-serve charge of \$1 a month.	14	15
Webster,	For light: 12 cents gross a k. w. h. to 6 cents a k. w. h. for 1,200 k. w. h. and over, with discount of 10% for payment by the 10th of month; maximum monthly bill at any rate not to exceed minimum at next lower rate.	10.8	10.8

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Webster — Con.	Contract rate: \$10 a lamp a year. Minimum monthly charge of 75 cents. No wiring. Renewal of carbon and gem lamps free. For power: 6 cents gross a k. w. h. for first 150 k. w. h. to 1.7 cents for 17,000 k. w. h. or over, with discount of 10% for payment on or before the 10th of month; maximum monthly bill at any rate not to exceed the minimum at the next lower rate.		
Weymouth,	For light: 17 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid by 15th of month. Stores pay a charge of \$48 a k. w. of demand, plus 8 cents a k. w. h. for current used. Minimum monthly charge of 75 cents to yearly customers and \$6 a season to summer customers. No wiring or free lamp renewals. For power: 15 cents gross a k. w. h., less discount of 1½ cents a k. w. h. for payment by 15th of month. Small single phase motors on lighting circuits: on bills up to \$5 a month, 15 cents a k. w. h.; discount, 1½ cents per k. w. h. if bill is paid before the 15th; from \$5 to \$10, 10 cents a k. w. h.; over \$10, 7½ cents a k. w. h. Small motors for power only: on bills up to \$5 a month, 15 cents; discount, 1½ cents per k. w. h. if bills are paid before the 15th; bills from \$5 to \$10, 7½ cents; bills over \$10, 5 cents. To large users of power: from 500 to 1,000 k. w. h., 3½ cents a k. w. h.; 1,000 to 5,000 k. w. h., 3 cents; 5,000 k. w. h. and over, 2.68 cents a k. w. h. Gross primary charge of 10 cents a k. w. h. for first 37 hours' use of maximum demand, plus a secondary charge of 2½ cents a k. w. h. for all current in addition, subject to discounts based on maximum h. p. of demand, from 10% on 11 to 20 to 50% on 301 and over; also an additional discount of 10% on demand of 6 h. p. or over. To above prices there are added 20% of amount of bill for excess costs of labor, etc., and 10% for each \$1 increase in coal cost above \$4.80 a gross ton delivered. For cooking: 4 cents net a k. w. h. Minimum monthly charge of \$1.	16	13.5
Williamstown,	For light: 13 cents gross a k. w. h. for first 15 k. w. h. a month, and 9 cents a k. w. h. for all over 15 k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. No wiring. Renewals free of charge. For power: 4½ cents net a k. w. h. on the first 2,000 k. w. h. a month, and all over 2,000 k. w. h., 2½ cents a k. w. h. net. Customers at this rate guarantee a consumption of \$1 a h. p. a month. Load factor discounts of from 2½ to 10% according to k. w. h. consumption a month a h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years.	12	12
Winchendon,	For light: 16 cents gross a k. w. h. for first 100 k. w. h. consumed in a month; 13 cents a k. w. h. for next 100; 10 cents a k. w. h. for next 100; and 9 cents a k. w. h. for next 100, with discount of 1 cent a k. w. h. for payment	15	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS.)	
		1918.	1917.
Winchendon — <i>Con.</i>	<p>in 15 days. By contract: 16 c. p. lamp burning all night and every night, \$1 a month; 8 c. p. lamp, 75 cents a month; 4 c. p. lamp, 50 cents a month. Minimum monthly charge of 75 cents. Lamp renewals at a slight advance over cost.</p> <p>For power: 10 cents net to 2.2 cents net, according to monthly consumption. Discount of 10% to customers using primary 2,200 volt service and purchasing their transformers. Minimum monthly charge of \$1.</p> <p>For electric ranges: 16 cents gross a k. w. h. for first 10 k. w. h., with discount of 1 cent a k. w. h. for prompt payment, and 3.5 cents a k. w. h. for all over.</p>		
Worcester,	<p>For light: 9 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days. Yearly lighting rate: from 8.5 cents a k. w. h. for first 400 k. w. h. of monthly consumption to 4.5 cents a k. w. h. for 5,000 k. w. h. or more a month, all subject to a prompt payment discount of $\frac{1}{3}$ of a cent a k. w. h. To any customer who has signed an agreement for not less than 40 k. w. connected a price of \$45 per year a k. w. will be charged for first 40 k. w., \$30 a year for any part of next 40 k. w., \$24 a k. w. for all k. w. exceeding 80, all payable in equal monthly instalments, plus a charge of 2½ cents a k. w. h. for first 5,000 k. w. h. used a month, 2 cents a k. w. h. for next 5,000, and 1½ cents a k. w. h. for all exceeding 10,000 k. w. h. a month, all subject to a prompt payment discount of ½ cent a k. w. h. Minimum charge for residences, stores, etc., \$9 a year; for factories, \$2 a month per k. w. of capacity connected. Price in Leicester: 10 cents gross a k. w. h., with discount of 1 cent if paid in 15 days; minimum charge \$9 a year. No wiring and free renewals of lamps.</p> <p>For power: from 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; 2½ cents gross for all in excess of first 50 hours' use, with discount of 10% on all bills paid within 15 days, and discounts ranging from 10 to 50%, based on yearly maximum k. w. demand. Minimum charge for power for motors, \$1 a month a h. p. of maximum demand for first 9 h. p., ranging from this down to 50 cents a h. p. for 100 h. p. and over.</p> <p>For heating, cooking and automobile charging: 9 cents gross a k. w. h. for first 10 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 20 k. w. h. a month. In Leicester: 10 cents gross a k. w. h. on first 17 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 17 k. w. h. a month. Minimum charge of \$9 a year.</p>	8 ¹	8 ¹

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Worcester Suburban, .	<p>For light: 14 cents gross a k. w. h. for first 520 hours' use of customers' demand, with discount of 1 cent a k. w. h. for payment in 10 days, and 12 cents net a k. w. h. for all additional current consumed. For store lighting, 14 cents a k. w. h.; for church lighting, 14 cents a k. w. h., with 10% discount. Minimum charge of \$9 a year, payable monthly. Sign lighting: 4 c. p. 5-watt lamp, from not earlier than 6 p.m. to 10 p.m. each night, 75 cents a year. Renewal of carbon lamps free; tungstens at slightly more than cost. Annual lighting contract: 16 cents net a k. w. h. for first 400 hours' use of demand and 9 cents a k. w. h. for all additional current. Minimum monthly charge under this rate is the amount of the 16-cent charge.</p> <p>For power: 6 cents net to 1.4 cents, according to monthly consumption, with discount, if paid in 15 days, of 5% on bills of \$10 or over and 10% on bills of \$100 or over. Minimum charge of \$1 a h. p. a month. Where electricity is needed for lighting in connection with power a lamp load amounting to not more than 15% of the motor h. p. will be allowed, the current for which will be sold at power rates.</p> <p>For cooking, heating and miscellaneous uses: 14 cents net a k. w. h. for first 10 k. w. h. a month, and 3½ cents on all over 10 k. w. h. Minimum monthly charge of \$2.</p>	13	13.5

Prices, Street Lights.

The following table shows the number of *public* street electric lamps of each wattage in use June 30, 1918, and the price paid, also the average number in use during the year ending on that date, with the average number of hours per night, and nights per month, that they were run:—

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Abington and Rockland,	Abington, .	288 { 48 72 155	277 { 8 16	6.5	29.8	{ \$14.85 per year. \$18.68 per year. \$34.65 per year.
	Cohasset, .	363 { 48 60	375	9.1	30.3	{ \$18 per year. \$20 per year.
	Hanover, .	12 { 64½ 2	65	5.3	29.3	{ \$61.20 per year. \$16 per year.
	Hanson, .	1½ { 40 60	2½	5.0	29.3	{ \$22 per year. \$16 per year.
	North Pembroke, .	1 { 40 60	6½	5.0	29.3	{ \$19 per year. \$16 per year.
	Norwell, .	20 { 40 35	20	5.0	29.3	{ \$19 per year. \$16 per year.
	Rockland, .	356 { 12 11 72	390	5.9	29.5	{ \$14 per year. \$22 per year. \$22 per year.
	Seituate, .	164 { 48 60	126	9.1	30.3	{ \$96 per year. \$20 per year. \$20 per year.
		15 { 60				{ \$68 per year.
		1 { 165				

Adams, { Adams, { Cheshire, {	135	50	135	9.7	30.4	{ \$96.60 per year for 135 50-watt series tungstens and
	92	310	92	5.7	30.4	{ 92 4-ampere luminous arcs.
Agawam,	35	50	35	6.3	30.4	{ \$17.10 per year.
	487	40	480	6.4	30.4	{ \$10 per year.
American Woolen { Company, { Maynard, {	124	46 $\frac{1}{2}$	203	6.4	30.4	{ \$16 per year.
	79	60	249	6.4	30.4	{ \$16 per year.
Amesbury, { Amesbury, {	24	375	24	4.4	30.4	{ \$72.85 per year.
	395	50	393	5.9	25.4	{ \$15.80 per year.
Salisbury,	20	300	20	9.9	30.4	{ \$68.88 per year.
	5	50	7	11.0	30.4	{ \$20.55 per year.
Amherst, { Amherst, { Hadley, { Hatfield, { Whately, {	11	400	11	5.6	30.4	{ \$93.37 per year.
	122	375	106	6.6	30.4	{ \$104.25 per year.
Athol, { Athol, { Orange, { Wendell, {	2	50	2	10.5	30.4	{ \$16.39 per year.
	376	75	403	5.8	30.4	{ \$12.75 for 5 months.
Amherst, { Amherst, { Hadley, { Hatfield, { Whately, {	28	200	102	5.8	30.4	{ \$65 per year.
	226	75	227	10.6	30.4	{ \$14 per year.
Athol, { Athol, { Orange, { Wendell, {	51	75	49	10.8	30.4	{ \$47.50 per year for 10 lamps.
	307	50	420	10.6	30.4	{ \$49.50 per year for 18 lamps.
Athol, { Athol, { Orange, { Wendell, {	108	75	22	10.6	30.4	{ \$23 per year.
	6	1,000	290	5.8	30.4	{ \$15.50 per year.
Athol, { Athol, { Orange, { Wendell, {	22	50	4	5.8	30.4	{ \$45 per year.
	211	50	4	10.6	30.4	{ \$20 per year.
Athol, { Athol, { Orange, { Wendell, {	79	75	4	10.6	30.4	{ \$18 per year.
	4	50	4	10.6	30.4	{ \$21 per year.
Athol, { Athol, { Orange, { Wendell, {	4	50	4	10.6	30.4	{ \$195 per year.
	4	50	4	10.6	30.4	{ \$18 per year.
Athol, { Athol, { Orange, { Wendell, {	4	50	4	10.6	30.4	{ \$18 per year.
	4	50	4	10.6	30.4	{ \$21 per year.
Athol, { Athol, { Orange, { Wendell, {	4	50	4	10.6	30.4	{ \$18 per year.
	4	50	4	10.6	30.4	{ \$18 per year.

COMPANY.	Number of Public Lamps.	Wattage • per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Attleboro,	{ 5	500	5	3.8	30.4	\$36 per year.
	{ 939	50	1,025	7.2	30.4	{ \$16 per year.
	{ 101	100				{ \$23 per year.
	{ 45	200	17	{ \$30 per year.		
	{ 13	500	20	{ \$70 per year.		
Ayer,	{ 20	40	20	11.0	30.4	{ \$20 per year.
	{ 171	35	186	10.7	30.4	{ \$18.35 per year.
	{ 10	71½				{ \$24.50 per year.
	{ 6	163	6	12.0	30.4	{ \$40.80 per year.
	{ 6	50				{ \$16.50 per year.
Beverly,	{ 512	50	503	10.8	30.4	{ \$18.50 per year from overhead lines; \$20 per year from conduits.
	{ 6	75				{ \$30 per year.
	{ 1	100	417	6.4	30.3	{ \$65 per year from overhead lines; \$66.50 per year from conduits.
	{ 7	200				{ \$69 per year until midnight from conduit for luminous.
	{ 318	475	260	6.5	29.8	{ \$97 per year all night from conduit for luminous.
Beverly,	{ 108	538	178	6.4	30.3	{ \$79 per year all night from overhead wire for enclosed.
	{ 262	50	97	10.7	30.4	{ \$80 per year all night from conduit wire for enclosed.
	{ 62	50				{ \$18.50 per year.
	{ 179	50	10	10.7	30.4	{ \$23 per year.
	{ 97	50	8			{ \$18.50 per year.
Blackstone,	{ 10	320	10	10.7	30.4	{ \$22.50 per year.
	{ 43	50				{ \$100 per year.
	{ 8	320	8	10.7	30.4	{ \$25 per year.
	{ 8	320				{ \$100 per year.
	Blackstone,	{ 97	50	10	10.7	30.4
{ 10		320	{ \$22.50 per year.			
{ 43		50	8	10.7	30.4	{ \$100 per year.
{ 8		320				{ \$25 per year.

Buzzards Bay,	{ Chatham, Falmouth, . . .	74 643	40 40	74 623	4.9 5.4	26.0 28.0	\$16.80 per year. \$16.80 per year for first 150 lamps to \$13.80 per year for 700 lamps for all towns.
	{ Hyannis, Sandwich, . . .	93 56	40 40	93 56	6.3 6.0	26.7 24.8	\$16.80 per year. \$16.80 per year.
	{ Yarmouth, . . .	34	40	34	6.3	26.8	\$16.80 per year.
	{ 1,031	47	47	2,081			\$17 per year on line fixtures and bridge fixtures; \$19 on ornamental poles.
	{ 130	60	60				\$20 per year on line fixtures; \$21 on bridge fixtures; \$28 per year on ornamental poles, metropolitan park.
Cambridge, . . .	{ 337	72	72	2,081	9.7	30.4	\$26 per year tungsten arc; \$27 per year on orna- mental poles.
	{ 573	155	155				\$51 per year.
	{ 12	400	400				\$13 per year plus .0185 cent per lamp hour.
	{ 35	500	500				\$70 per year midnight; \$92 per year all night.
	{ 188	530	530	149			\$72 per year midnight; \$98 per year all night.
Central Mass.,	{ Belchertown, Brookfield, . . .	75 102	25 25	73 102	6.2 5.5	30.4 30.4	\$17.50 per year until 1 A.M. \$15.50 per year until 12 M.
	{ Enfield, . . .	81	25	76	5.8	30.4	\$16 per year until 12 M.
	{ Granby, . . .	25	25	25	6.5	30.4	\$17.50 per year until 1 A.M.
	{ Hampton, . . .	50	25	50	6.6	30.4	\$17.50 per year until 1 A.M.
	{ Longmeadow, Ludlow, . . .	170 4	25 71	174	8.6	30.4	{ \$19.25 per year all night. \$35 per year for 100 candle-power lamps, months of October to March, 1 A.M.
Charlton, . . .	{ Monson, . . .	27 153	25 25	27 153	9.9 5.1	30.4 30.4	\$20 per year every night, all night. \$14 per year every night, until 12 M.
	{ Palmer, . . .	306 93	25 47	390	10.3	30.4	\$19 per year, every night, all night.
	{ Warren, . . .	219 3	25 47	222	6.5	30.4	\$16 per year every night until 1 A.M.
	{ West Brookfield, Wilbraham, . . .	66 10 103	25 47 25	73 103	6.2 6.5	30.4 30.4	\$15.50 per year every night until 12 M. \$16.50 per year every night, until 1 A.M.
	{ 38	40	40	38	9.2	30.4	\$10 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Charlestown,	{ 1 295 }	{ 60 550 }	{ 1 295 }	10.7	30.4	{ \$21.12 per year. \$36 per year; .0137 cent per hour running cost less 10%; 5 cents an hour for imperfect service.
Chester,	{ 38 6 }	{ 25 40 }	44	4.9	30.4	{ \$17 per year. \$21 per year.
Citizens' (Nantucket),	{ 135 28 3 }	{ 40 200 600 }	{ 125 30 }	5.6	28.2	{ \$15 per year. \$72 per year.
Clinton, { Clinton, Lancaster, }	{ 576 24 38 197 }	{ 35 60 72 47 }	666	10.6	30.4	{ \$18.75 per year. \$21.65 per year. \$24 per year. \$19.50 per year.
Easthampton, { Easthampton, Southampton, }	{ 337 22 431 }	{ 48 48 47 }	{ 335 22 }	{ 10.7 10.7 }	{ 30.4 30.4 }	{ \$23 per year. \$23 per year.
Arlington,	{ 21 1 84 }	{ 60 72 384 }	534	9.1	30.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{2}$ cents per lamp hour.
Ashland,	{ 99 8 }	{ 47 82 }	107	6.8	30.1	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
Bedford,	{ 179 5 }	{ 47 50 }	182	6.1	28.0	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹

Ten-year contract.¹Ten-year contract.¹

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Carlisle, . .	39	47	39	6.1	28.0	\$10.80 per year, fixed cost; running cost $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹
Chelsea, . .	56 143 584	384 500 47	56 142	10.5	30.4	\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Dedham, . .	1 25 5 31	60 82 155 384	645	8.0	30.1	\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.
Dover, . .	15	50	15	- ²	- ²	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Framingham, . .	762 3 2 3 8 9 139	47 50 60 82 384 500 47	788	5.7	30.4	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.
Holliston, . .	19 4	60 384	162	4.8	27.3	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.

Ten-year con-
tract.¹

Edison (Boston) — Con.	Hopkinton,	181	47	179	4.9	28.4	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹ (\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹ (\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹ \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹ (\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost 1 $\frac{1}{10}$ cents per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, 1 $\frac{1}{10}$ cents per lamp hour. For 1,600 hours burning, 400 lamps at \$15 each; excess over 400 lamps, \$13 each; additional hours at $\frac{1}{10}$ cent per hour. Each arc lamp same price as 5 incandescents. Twenty-year contract giving 20 per cent. discount from prices stated.
	Lexington,	571 17 4 55 3	47 60 72 82 155	651	6.4	28.3	Ten-year contract. ¹
	Lincoln,	124	47	124	4.5	27.2	
	Medfield,	195 2	47 50	197	6.1	28.5	
	Medway,	307	47	307	5.1	28.0	
	Millis,	62	47	62	4.9	25.8	
	Milton,	882 8 538 4 66	60 384 47 50 60	887	9.4	30.4	
	Natick,	27	82	631	6.8	30.4	
	Needham,	1 636 1 24 4	500 40 50 384 500	665	5.0	27.7	

¹ When agreements are made for a longer period than one year, a discount of 1 per cent. per year from the prices stated is allowed for each year up to 10.

² These lamps are under control of town authorities.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Newton, .	1,634	47	1,886	10.0	30.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	2	50				\$10.80 per year, fixed cost; running cost, $\frac{10}{100}$ cent per lamp hour.
	44	60				{ \$12 per year, fixed cost; running cost, $\frac{3}{16}$ cent per lamp hour.
	22	82				{ \$12 per year, fixed cost; running cost, $\frac{1}{16}$ cent per lamp hour.
	1	100				{ \$18 per year, fixed cost; running cost, $\frac{1}{16}$ cent per lamp hour.
	129	200				{ \$25 per year, fixed cost; running cost, $1\frac{1}{2}$ cents per lamp hour.
	6	384				{ \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{1}{16}$ cents per lamp hour.
	2	500				{ \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{1}{16}$ cents per lamp hour.
	205	500				{ \$36 per year, fixed cost; running cost, $1\frac{3}{16}$ cents per lamp hour.
	227	47		5.1	28.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹
Norfolk, .	327	47	327	6.5	30.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹
Sharon, .	73	47	73	6.5	30.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹
Sherborn, .						Ten-year contract. ¹

Edison (Boston) — Con.	6	47	1,400	10.5	30.4	Ten-year con- tract. ¹
Somerville,	919	82	1,400	10.5	30.4	\$15.50 per year net. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour. \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.
Stoneham,	299	47				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
Sudbury, .	14	384		6.0	30.4	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Walpole, .	174	47	174	5.0	27.6	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Waltham, .	507	47	518	8.1	28.8	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
	2	60	933	9.7	30.4	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	98	82				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	149	384				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.

¹ When agreements are made for a longer period than one year, a discount of 1 per cent. per year from the prices stated is allowed for each year up to 10.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.	
Watertown,	729	47	806	8.3	30.4	Ten-year contract. ¹	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹
	1	50					
	20	72					
	23	82					
	49	384					
Wayland,	241	47	241	5.0	27.6	Ten-year contract. ¹	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	450	47					
Weston,	7	72	457	5.5	28.7	Ten-year contract. ¹	{ \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
	2	100					
Westwood,	239	47	239	5.3	27.9	Ten-year contract. ¹	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. cost, $\frac{1}{10}$ cent per lamp hour.
	336	47					
	220	60					
	11	72					
Winchester,	25	82	623	6.5	30.1	Ten-year contract. ¹	{ \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour. \$30 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.
	12	100					
	2	155					
	9	250					
	11	384					

Edison (Boston)
— Con.

	602	47	707	6.4	28.0	
Woburn,	{ 2 1 103	{ 82 100 384	707	6.4	28.0	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. Ten-year contract. ¹
Edison (Brockton),	{ 107 224 12 1,849 203 189 11 183 1 8 411 17 39 329 25	{ 46.9 46.9 71.5 46.9 430 46.9 60 46.9 244.9 60 46.9 163.4 46.9 46.9 100	{ 107 236 1,823 203 189 11 182 1 8 410 17 39 329 25	{ 5.6 5.3 10.8 5.3 10.8 8.9 10.8 7.2 10.8 5.6	{ 30.0 29.2 30.4 30.4 29.2 30.4 30.4 28.0 30.4 30.0	{ \$15.67 per year. \$15.20 per year till 1 o'clock moonlight nights. \$17.10 per year every night to 1 o'clock. \$24.32 per year. \$18 per year. \$85 per year. \$15.52 per year. \$16 per year. \$18.91 per year. \$63.96 per year. \$16 per year. \$15.65 per year. \$32.75 per year. \$17.20 per year. \$16.50 per year. \$23.20 per year.
Fall River,	{ 75 316 1,086 21 267 363	{ 625 50 375 625 50	{ 76 316 1,077 21 266 363	{ 5.5 10.9 10.9 10.9	{ 24.2 30.4 30.4 30.4	{ 30 cents per night per light for all night. \$20 per year. 22 cents per night per light for all night. 20 cents per night per light for all night. \$20 per year. \$20 per year.
Fitchburg,	{ 34 84 7 887 300 100 318	{ 50 40 46.9 46.9 70.8 70.8 244	{ 34 84 7 839 300 100 80	{ 5.6 5.6 4.5 10.8 4.5 10.8	{ 30.4 30.4 30.4 30.4	{ \$18 per year. \$16.25 per year. \$20 per year. 4-light clusters at \$60 per year. \$72 per year.

¹ When agreements are made for a longer period than one year, a discount of 1 per cent. per year from the prices stated is allowed for each year up to 10.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Franklin,	{ Gill,	75	12	11.9	30.4	\$24 per year.
	{ Lake Pleasant,	60	13	10.9	30.4	\$23.07 per year.
	{ Millers Falls,	40	103	10.9	30.4	{ \$12.60 per year.
	{ Montague,	75	36	10.9	30.4	{ \$24 per year.
	{ Turners Falls,	40	153	11.9	30.4	{ \$16.50 per year.
Gardner,	{ { 6	75	78			{ \$23 per year.
	{ { 131	250				{ \$16.66 per year.
	{ { 10	400				{ \$48 per year.
	{ { 78					{ \$78 per year.
	{ Barre,	47	152	10.4	30.4	\$21 per year.
Gardner,	{ Gardner,	47	625	10.4	30.4	\$20 per year for first 600 lamps; for 600 to 635 lamps, \$19.60; for next 35 lamps, \$19.25 per year.
	{ Hubbardston,	47	50	5.4	30.4	\$20 per year.
	{ Petersham,	47	58	6.6	30.3	\$25 per year.
	{ Rutland,	47	44	5.4	30.4	\$20 per year.
	{ Westminster,	47	52	5.4	30.4	\$20 per year.
Gloucester,	{ Essex,	40	128	5.6	28.1	\$14.75 per year.
	{ { 1,126	40	999	6.3	28.1	\$14.35 per year.
	{ Gloucester,	450	82	8.6	29.3	\$7.88 per year.
	{ { 42	300	245	10.1	25.3	\$67.50 per year.
	{ Rockport,	40	258	5.7	28.4	\$13.75 per year.
Great Barrington,	{ { 11	250	11			
	{ Egremont,	40	28	5.2	30.4	\$15 per year.
	{ Great Barrington,	475	6	4.3	30.4	\$70 per year.
	{ Hartsville,	50	280	10.4	30.4	\$18.50 per year.
	{ New Marlborough,	40	2	5.2	30.4	\$15 per year.
Sheffield,	{ { 7	50	7	10.4	30.4	\$20 per year.
	{ Sheffield,	40	50	5.2	30.4	\$15 per year.

Ashfield,	.	.	51	75	51	10.8	30.4	\$23.75 per year.
Bernardston,	.	.	35	31.4	39	10.9	30.4	{ \$16.20 per year.
Buckland,	.	.	87	31.4	89	10.9	30.4	{ \$50 per year.
Colrain,	.	.	19	40	37	11.0	30.4	{ \$16.20 per year.
Conway,	.	.	15	50	52	10.9	30.4	{ \$5 per year.
Deerfield,	.	.	4	100	119	10.9	30.4	{ \$24 per year.
Greenfield,	.	.	120	46.8	261	10.9	30.4	{ \$23 per year.
Greenfield,	.	.	1	155	110	10.9	30.4	{ \$50 per year.
Northfield,	.	.	254	71	134	10.9	30.4	{ \$24 per year.
Shelburne,	.	.	7	480	77	10.9	30.4	{ \$78 per year.
	.	.	76	310	134	10.9	30.4	{ \$78 per year.
	.	.	44	388	77	10.9	30.4	{ \$15 per year.
	.	.	143	31.4	77	10.9	30.4	{ \$16.20 per year.
	.	.	67	40	82	6.5	30.4	{ \$16.20 per year.
	.	.	5	155	82	6.5	30.4	{ \$50 per year.
Harvard,	.	.	82	35	454	10.0	30.4	{ \$18.72 per year.
Haverhill,	.	.	454	46.8	173	5.2	30.4	{ \$86.40 per year.
	.	.	175	330	53	10.8	30.4	{ \$90 per year.
	.	.	53	530	22	9.5	30.4	{ \$122.50 per year.
	.	.	22	530	40	9.5	30.4	{ \$17 per year.
Huntington,	.	.	44	40	40	9.5	30.4	{ \$70 per year.
	.	.	1	100	40	9.5	30.4	{ \$70 per year.
	.	.	1	500	40	9.5	30.4	{ \$70 per year.

Lowell,	Billerica,	244	46	229	6.4	30.4	\$18 per year.
	Chelmsford,	389	46	371	6.4	30.4	\$18 per year.
	Dracut,	191	46	190	6.9	30.4	\$18 per year.
		190	528	190	5.0	30.4	\$90 per year.
Lowell,	Lowell,	602	65	581	10.8	30.4	\$21 per year.
		667	500	660			\$80 per year.
		50	528	50			{ \$112.50 per year.
		35	46	35	6.5	30.4	\$20 per year.
Tewksbury,	Tewksbury,	12	60	12	6.4	30.4	\$18 per year.
	Westford,	210	46	189			
		208	40	208	10.8	30.4	\$18 per year.
		1,628	45	1,576			
Ludlow,	Lynn,	327	300	434	10.8	30.4	\$8.50 per year, service charge; plus 20 cents per lamp hour, current charge; burning all night every night; coal clause, .0063 cent per lamp hour, for every \$1 of increase or decrease above or below \$8.50 per gross ton.
		37	495				\$20 per year, service charge; plus 1.90 cents per lamp hour, current charge; burning till midnight.
							\$30 per year, service charge; plus 1.53 cents per lamp hour, current charge; burning all night every night. Coal clause charge of .041 cent per lamp hour.
Lynn,	Nahant,	53	45	52	9.0	30.4	\$17.50 per year.
		58	300	58			\$72 per year.
	Saugus,	489	32	487	10.8	30.4	\$16 per year.
		2	160				
Swampscott,		9	495	9			\$90 per year.
		311	45	310			\$17.50 per year.
		96	300	96	9.0	30.4	{ \$72 per year burning every dark hour.
							{ \$90 per year all night, every night.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.	
{ Everett,	{ 29 719 210 1/2 1,231	{ 163 47 163 47	{ 29 713 209 1,296	{ 5.6 7.3 10.8 10.8	{ 30.4 30.4	{ \$44.75 per year. \$18 per year. \$61.18 per year. \$18 per year. \$61.18 per year. \$75 per year. \$43.80 per year. \$15 per year. \$60 per year. \$80.75 per year. \$18 per year. \$60 per year. \$110.50 per year.	
{ Malden,	{ 83 72 16 824	{ 163 230 163 47	{ 16 818 203 20	{ 5.6 7.3 10.8 5.6	{ 30.4 30.4	{ \$43.80 per year. \$15 per year. \$60 per year. \$80.75 per year.	
{ Medford,	{ 204 20 770 53	{ 163 400 47 163	{ 819 19	{ 10.8	{ 30.4	{ \$18 per year. \$60 per year.	
{ Melrose,	{ 21 243 29 6	{ 60 100 250	{ 278	{ 10.6	{ 30.4	{ \$36.30 per year. \$45.70 per year. \$79.50 per year.	
{ Manchester,	{ 39 14 72 510	{ 50 50 50 50	{ 39 14 70 787	{ 6.2 6.2 6.1 7.3	{ 30.4 30.4 30.4 30.4	{ \$16.25 per year. \$17.50 per year. \$15.75 per year. \$15 per year. \$17 per year. \$80 per year.	
{ Marlborough,	{ 251 50 165 162	{ 75 600 50 50	{ 164 157 65 251	{ 7.3 6.2 6.1 6.7	{ 30.4 30.4 30.4 30.4	{ \$16 per year. \$15.75 per year. \$15.75 per year. \$17.50 per year. \$20 per year.	
{ Northborough,	{ 66 59 204	{ 50 50 75	{ 65 251	{ 6.1 6.1 6.7	{ 30.4 30.4 30.4	{ \$15.75 per year. \$15.75 per year. \$17.50 per year.	
{ Southborough,	{ 59 204	{ 50 75	{ 251	{ 6.7	{ 30.4	{ \$17.50 per year. \$20 per year.	
{ Southville,	{ 204	{ 75	{ 251	{ 6.7	{ 30.4	{ \$20 per year.	
{ Westborough,	{ 204	{ 75	{ 251	{ 6.7	{ 30.4	{ \$20 per year.	

Milford, {	Hopedale, . . .	{ 220 6	{ 35 40	226	10.5	30.4	\$18 per year.
	Milford, . . .	{ 581 71 87	{ 35 47 72	734	10.4	30.4	{ \$18 per year. \$19.75 per year. \$24 per year.
<hr/>							
Mill River (Williamsburg), . . .							
		117	31.02	117	5.4	30.4	\$15 per year.
New Bedford, {	Acushnet, . . .	33	100	32	5.1	30.4	\$28.88 per year.
	Dartmouth, . . .	{ 91 37	{ 60 75	128	5.3	20.0	6 cents per night.
	Dartmouth (Cove Village), . . .	25	60	25	10.7	30.4	\$20 per year.
	Fairhaven, . . .	{ 229 9	{ 50 75	238	6.0	30.4	{ \$13.92 per year. \$21.24 per year.
New Bedford, {	Fairhaven Bridge, . . .	7	100	7	10.7	30.4	\$18.64 per year.
	Mattapoisett, . . .	63	60	63	4.9	30.4	5 cents per night.
		{ 906 134 447	{ 80 175 375	1,020			{ \$18.24 per year. \$44.40 per year. \$80 per year.
	New Bedford, . . .	{ 100 11 2	{ 388 465 540	568	10.7	30.4	{ \$87.50 per year. \$150 per year.
<hr/>							
North Adams, . . .							
		{ 104 233	{ 35 310	{ 104 233	10.7	30.4	{ \$20.046 per year, less 3% discount for 233-ampere ares and 104 50-watt tungstens burning every night; additional ares \$78 per year; incandescents, \$18 each per year.
<hr/>							
Northampton, . . .							
		{ 58 3	{ 162.36 256.08	60	5.2	30.4	{ \$27.24 per year. \$58 per year.
		{ 736 126	{ 34.98 34.98	736	6.7	30.4	{ \$15.50 per year. \$17 per year.
		{ 1 85 3	{ 71.28 162.36 245.52	215	10.6	30.4	{ \$27.40 per year. \$39.25 per year. \$68 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
North Brookfield,	112	32	112	6.6	30.4	\$16.50 per year.
Pepperell,	217	40	217	5.4	30.2	10 cents per k. w. h.
Pittsfield, { Dalton, Hinsdale, Lanesborough, Pittsfield,	167	50	263	8.5	30.4	\$15.70 per year.
	48	50	45	5.9	30.4	\$20 per year.
	20	50	20	5.9	30.4	\$18 per year.
	{ 1,438 16 177 3 86	{ 50 75 300 500 500	{ 1,427 14 180 86	{ 10.8	{ 30.4	{ \$15.50 per year. \$19.50 per year. \$65 per year. \$97.40 per year. \$101 per year.
Plymouth, { Duxbury, Kingston, Marshfield, Plymouth,	58	50	55	10.3	30.4	\$20 per year.
	44	50	41	10.0	30.4	\$20 per year.
	67	50	65	10.1	30.4	\$20 per year.
	{ 482 19	{ 50 350	{ 470 19	{ 10.3	{ 30.4	{ \$20 per year. \$110 per year.
Provincetown,	132	40	131	10.0	30.4	\$18 per year.
Quincy,	{ 1,380 197	{ 40 368	{ 1,328 192	{ 10.8	{ 30.4	{ \$18 per year. \$75 per year.
Randolph and Holbrook, { Holbrook, Randolph,	151	50	143	4.7	24.7	\$15 per year.
	{ 1 264	{ 400 50	{ 1 281	{ 11.3 4.7	{ 30.4 24.7	{ \$80 per year. \$15 per year. \$60 per year.
	{ 32 886	{ 525 46.8	{ 32 1,195	{ 5.4	{ 30.3	{ \$90 per year. \$19 per year. \$58.13 per year.
	{ 213 109 20	{ 155 250 525	{ 1,195 20	{ 10.7	{ 30.3	{ \$71.25 per year. \$110 per year.
Salem,	20	525	20	10.7	30.3	\$110 per year.

COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
United (Springfield),	Agawam, . . .	14	100	14	10.8	30.4	\$15 per year overhead and \$20 per year underground.
	Longmeadow, . . .	247	80	244	10.8	30.4	\$15 per year overhead and \$20 per year underground.
	Ludlow, . . .	1	400	1	10.8	30.4	\$70 per year.
	Springfield, . . .	417	80	415	10.8	30.4	\$15 per year overhead and \$20 per year underground.
	Springfield, . . .	1,870	400	1,858	10.8	30.4	\$70 per year, and \$75 per year with special ornamental poles.
Springfield Bridge, West Springfield,	Springfield Bridge, . . .	41	100	41	10.8	30.4	\$15 per year overhead and \$20 per year underground.
	West Springfield, . . .	58	100	58	10.8	30.4	\$15 per year.
	West Springfield, . . .	303	80	303	10.8	30.4	\$15 per year overhead and \$20 per year underground.
Vineyard (Oak Bluffs),	Edgartown, . . .	91	400	91	10.8	30.4	\$70 per year, and \$75 per year with special ornamental poles.
	Edgartown, . . .	59	40	59	7.0	30.4	\$21.60 per year.
	Oak Bluffs, . . .	283	40	234	5.1	30.4	\$16.80 per year for 130 lamps.
Tisbury (Vineyard Haven),	Tisbury (Vineyard Haven), . . .	17	250	17	5.1	30.4	\$16.20 per year for 58 lamps.
	Tisbury (Vineyard Haven), . . .	91	40	85	5.1	30.4	\$6 for 4 months for 83 lamps.
	Tisbury (Vineyard Haven), . . .	91	40	85	5.1	30.4	\$5.80 for 4 months for 12 lamps.
Ware,	Hardwick, . . .	3	25	3	9.3	30.4	\$36 for 4 months for 17 lamps.
	Hardwick, . . .	110	32	122	9.3	30.4	\$6 for 4 months for 10 lamps.
	Ware, . . .	72	47	383	10.1	30.4	\$16.80 per year for 81 lamps.
Ware,	Ware, . . .	211	47	211	10.1	30.4	\$20.35 per year.
	Ware, . . .	105	72	105	10.1	30.4	\$21.55 per year.
	Ware, . . .	105	72	105	10.1	30.4	\$107.75 per year. clusters of five; 6 months all night; 6 months until 1 A.M.

Brimfield, Charlton, Dudley, Oxford,	58	48	58	5.3	30.4	\$13.30 per year.
	61	48	61	5.3	30.4	\$13.30 per year.
	174	48	174	10.7	30.4	\$17.77 per year.
	230	48	267	5.6	30.4	\$12.25 per year.
Webster, Southbridge,	42	48	86	5.3	30.4	\$14.15 per year.
	86	48	676	10.6	30.4	\$13.30 per year.
	662	70	19	5.3	30.4	\$17.70 per year.
	14	532	41	10.7	30.4	\$25 per year.
Wales, . Webster,	19	48	628	5.3	30.4	\$107 per year.
	41	48		10.7	30.4	\$13.30 per year.
	567	56				\$17.70 per year.
	57					\$25 per year.
Weymouth, .	773	40				\$16.20 per year.
	25	50				\$20.25 per year.
	19	250	822	8.8	28.7	\$60 per year.
	7	250				\$80 per year for 3 ornamental posts, each having 2 250-watt lamps, and 1 250-watt lamp at \$2 per month.
Williamstown,	81	35	81	10.7	30.4	\$18 per year.
	35	310	35			\$78 per year.
Winchendon,	100	40	317	10.5	30.4	\$16.70 per year.
	172	50				\$18.25 per year.
	45	75				\$19 per year.
						\$76 per year.
Worcester, Leicester,	303	525	252	6.4	24.6	\$90 per year.
	287	525	287			\$16.32 per year overhead; \$21 per year underground.
	291	70	2,498	10.0	30.4	\$17 per year overhead; \$21.70 per year underground.
	2,246	85	1,126	5.1	30.4	\$70 per year overhead; \$77 per year underground.
	1,141	400	234			\$13 per year.
	234	40				

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Worcester Suburban,	{ Auburn, . . .	40	151	9.6	30.4	\$16.50 per year.
	{ Douglas, . .	40	125	5.0	29.0	\$14 per year.
	{ Grafton, . .	40	210	6.0	28.5	\$15 per year.
	{ Manchaug, .	40	42	5.0	29.0	\$14 per year.
	{ Mendon, . .	40	20	5.5	28.4	\$15.50 per year.
	{ Millbury, . .	40	325	5.7	29.3	\$13.50 per year.
	{ Rockdale, . .	75	92	5.0	28.8	\$16.50 per year.
	{ South Grafton,	75	98	6.0	28.8	\$14 per year.
	{ Sutton Center,	40	66	5.7	29.3	\$17.25 per year.
	{ Upton, . . .	40	130	5.0	28.6	\$15 per year.
	{ Uxbridge, . .	75	236	10.5	30.4	\$13.50 per year.
	{ Whitinsville, .	40	267	6.0	29.1	\$16.50 per year.
	{ Wilkinsouville,	75	61	6.0	28.5	\$20 per year.
	{ }	40				\$22.50 per year.
	{ }	40				\$15 per year.
	{ }	40				\$18.25 per year.
	{ }	40				\$15 per year.

HYDRO-ELECTRIC COMPANIES.

The following table gives the names of the corporations and associations under the supervision of the Board who were engaged on June 30, 1918, in making and selling or distributing and selling electricity generated primarily by water power, with the towns in which their plants are located or through which their transmission lines pass, and their outstanding capital stock and bonds: —

NAME.	Locality.	Capital Stock.	Bonds.
Central Massachusetts Power Company,	Palmer, ¹	- ²	-
Franklin County Power,	Erving, ¹	- ²	-
Holyoke Water Power,	Wendell,		
	Holyoke,	\$1,200,000 ³	-
	South Hadley,		
	Adams, ⁴		
	Auburn,		
	Ayer, ⁴		
	Barre, ⁴		
	Bennington, Vt.,		
	Berlin,		
	Bolton,		
	Boylston, ⁴		
	Brookfield,		
	Buckland,		
	Charlemont,		
	Clarksburg,		
	Clinton, ⁴		
	Colrain,		
	Conway,		
	Deerfield,		
	Enfield,		
	Fitchburg, ⁴		
	Florida,		
New England Power,	Gardner, ⁴	7,238,000	\$6,438,000
	Grafton, ⁴		
	Heath,		
	Holden, ⁴		
	Hudson, ⁴		
	Lancaster,		
	Leicester,		
	Leominster, ⁴		
	Leverett,		
	Leyden,		
	Marlborough,		
	Millford,		
	Millville,		
	Millbury, ⁴		
	Monroe, ⁴		
	Monson,		
	North Adams, ⁴		
	North Brookfield,		
	Northborough,		
	Northbridge,		
	Palmer, ⁴		

¹ Owns hydraulic development and power station only.² Unincorporated.³ Generation and sale of electricity a minor portion of its business.⁴ Town where the company sells electricity.

NAME.	Locality.	Capital Stock.	Bonds.
New England Power — <i>Con.</i>	Pelham,	—	—
	Pownal, Vt.,		
	Readsboro, Vt.,		
	Rowe,		
	Royalston,		
	Shelburne, ¹		
	Shirley, ¹		
	Shrewsbury,		
	Shutesbury,		
	Somerset, Vt.,		
	Spencer,		
	Stamford, Vt.,		
	Sterling, ¹		
	Stratton, Vt.,		
	Sunderland,		
	Sutton,		
	Townsend, ¹		
	Uxbridge, ¹		
	Walloomsac, N. Y., ¹		
	Ware, ¹		
Turners Falls Power and Electric,	Warren, ¹	\$7,227,500 ²	\$250,000
	Warwick,		
	West Boylston, ¹		
	West Brookfield,		
	Westminster, ¹		
	Whitingham, Vt.,		
	Wilmington, Vt.,		
	Winchendon, ¹		
	Woodford, Vt.,		
	Worcester, ¹		
	Agawam,		
	Amherst,		
	Chicopee,		
	Easthampton,		
	Greenfield,		
	Leverett,		
	Ludlow,		
	Springfield,		
	Turners Falls,		

¹ Town where the company sells electricity.² Also \$21,420 employees' stocks at \$10 par a share.

These companies were brought under the supervision of the Board by chapter 742 of the Acts of the year 1914. As this act did not take effect until Aug. 1, 1914, the first returns received from these companies were for the year ending June 30, 1915. The character of their business and property is so different from electric companies engaged in the local supply of electricity that it has seemed best, for the present, at least, not to group them with the other electric companies, save with respect to their balance sheets, operating and profit and loss accounts, which will be found among those of the gas and electric companies in Appendix B, and to the statistical information found in Appendix F. Moreover, the terms upon which their sales of electricity in bulk are made are so complex that it is impracticable to abstract and tabulate their prices.

WATER COMPANIES.

The following table gives the names of the corporations under the supervision of the Board who were engaged on June 30, 1918, in distributing and selling water, with the names of the localities and populations supplied, and their outstanding capital stock and bonds:—

NAME.	Locality.	Popula- tion.	Capital Stock.	Bonds.
Amherst,	Amherst,	5,558	\$150,000	—
	West Pelham,	499		
Ashfield,	Ashfield,	994	15,600	—
Aspinwall,	Lenox (in part), ¹	3,242	10,000	—
Barnstable,	Barnstable,	4,995	75,000	\$75,000
	Yarmouth,	1,415		
Berkshire,	Lee,	4,481	20,000	20,000
	Lenoxdale,	3,242		
Brant Rock,	Marshfield (Brant Rock),	1,725	5,000	—
Bridgewaters,	Bridgewater,	9,381	100,000	75,000
Cheshire,	Cheshire,	1,535	15,000	—
Cohasset,	Cohasset,	2,800	100,000	80,000
Cottage City,	Oak Bluffs,	1,245	100,000	90,000
Dedham,	Dedham,	11,043	200,000	113,000
East Mountain,	West Stockbridge,	1,277	4,000	—
Edgartown,	Edgartown,	1,276	32,500	32,500
Fairhaven,	Fairhaven,	6,277	125,000	—
Grafton,	Grafton,	6,250	80,000	80,000
Granville Center,	Granville Center,	784	9,300	—
Groton,	Groton,	2,333	31,800	25,000
Hill,	Prospect Hill (Stockbridge),	1,901	— ²	—
Hingham,	Cohasset (in part),	2,800	400,000	120,000
	Hingham,	5,264		
	Hull,	2,200		
	Cohasset,	2,800		
Holliston,	Holliston,	2,788	50,000	50,000
Housatonic,	Housatonic (Great Barrington).	6,627	40,000	—
Humarock Beach,	Humarock Beach (Scituate),	2,661	10,000	—
	Sea View (Marshfield),	1,725		

¹ Supplies Aspinwall Hotel only.² No capital stock issued.

NAME.	Locality.	Popula- tion.	Capital Stock.	Bonds.
Knox Hill,	Palmer (in part),	9,468	\$1,925	-
Lenox,	{ Lenox,	3,242 }	86,600	\$84,000
	{ North Stockbridge,	1,901 }		
Ludlow Manufacturing,	Ludlow,	6,251	29,000	-
Medfield,	Medfield,	3,648	24,000	-
Milford,	{ Hopedale,	2,663 }	200,000	200,000
	{ Milford,	13,684 }		
Millbury,	Millbury,	5,295	113,000	83,000
Mountain Spring,	Southampton,	950	1,500	-
Northfield,	Northfield (in part),	1,782	2,000	-
Northfield Schools, ¹	Northfield (East Northfield),	-	- ²	-
Norton,	Norton,	2,587	75,000	75,000
Onset,	Point Independence (Ware- ham),	5,176	25,000	20,000
Oxford,	Oxford,	3,476	50,000	35,000
Palmer,	Palmer,	9,468	30,000	30,000
Riverside,	Gill (in part),	951	10,000	-
Salisbury, ³	Salisbury,	1,717	90,000	85,000
Scituate,	Scituate,	2,661	250,000	100,000
Sheffield,	Sheffield,	1,862	20,000	19,000
Southbridge Water Supply,	Southbridge,	14,217	200,000	-
South Egremont,	South Egremont,	599	8,900	6,000
Stockbridge,	Stockbridge,	1,901	43,000	18,000
Sunderland,	Sunderland,	1,278	10,700	-
Wannacomet,	Nantucket,	3,166	54,350	45,000
Westford,	Westford,	2,843	40,000	35,000
Westhampton,	Westhampton,	430	1,500	-
Weston,	{ Wayland (in part),	2,033 }	50,000	50,000
	{ Weston,	2,342 }		
Westwood,	Westwood (in part),	1,448	- ⁴	-
Williamstown,	{ Pownal, Vt.,	- }	100,000	160,000
	{ Williamstown,	3,981 }		

¹ Supplies Northfield Seminary and certain private customers in East Northfield.² No capital stock issued.³ Owns and operates a sewer system on Salisbury Beach.⁴ Unincorporated.

These companies were brought under the supervision of the Board by chapter 787 of the Acts of the year 1914. This act did not take effect until Aug. 1, 1914, and the first returns received from these companies were for the year ending June

30, 1915. The majority of the companies are small, and in many cases their books of accounts and records of physical property and of operations had been of the simplest character, making it difficult to assemble in this report the information gathered in a form useful and reliable for purposes of comparison. But considerable progress in this respect has been made mean time. In the pages following may be found tables of prices classified as between fixture and metered rates. In Appendix C the balance sheets, operating, profit and loss accounts may be found in detail, and in Appendix G certain statistics relative to physical conditions and operations are tabulated.

Prices.

A number of the water companies do not meter water consumed by their customers, but base their charges upon the character of the premises or fixtures supplied. The two following tables set forth the schedules in force on June 30, 1918, first, of those companies charging meter rates, and second, of those whose prices are based on other factors, so far as it is practicable to tabulate them in view of their number and variety:—

TABLE 1. — *Meter Rates.*

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent.).
Amherst, . . .	Rates per quarter: first 3,600 cubic feet, 22 cents per 100 cubic feet; next 3,600 cubic feet, 13 cents per 100 cubic feet; next 6,000 cubic feet, 9 cents per 100 cubic feet; next 130,000 cubic feet, 7 cents per 100 cubic feet; next 130,000 cubic feet, 6 cents per 100 cubic feet; next 400,000 cubic feet, 4½ cents per 100 cubic feet; all in excess, 3½ cents per 100 cubic feet. Contract rates for building purposes: brick per thousand, 10 cents; stone work per cubic yard, 5 cents; concrete work per cubic yard, 5 cents; plastering per 100 yards, 20 cents.	\$8 00	—
Barnstable, . . .	25 cents per 100 cubic feet, . . .	9 00	—
Bridgewater, . . .	Rates per quarter: 100,000 gallons or less, per 1,000 gallons, 25 cents; over 100,000 gallons, per 1,000 gallons, 20 cents. If over 100,000 gallons is used, charge to be not less than \$25 for the quarter.	20 00	—
Cohasset, . . .	Per 100 cubic feet, 35 cents, . . .	—	5 ¹

¹ Fine for overdue payment.

TABLE 1. — *Meter Rates* — Continued.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent.).
Cottage City (Oak Bluffs).	Rates per quarter: first 5,000 cubic feet, 24 cents per 100 cubic feet; next 45,000 cubic feet, 20 cents per 100 cubic feet; next 50,000 cubic feet, 16 cents per 100 cubic feet; next 100,000 cubic feet, 12 cents per 100 cubic feet; above 200,000 cubic feet, 9 cents per 100 cubic feet. Meter rentals from 25 cents per quarter for $\frac{1}{2}$ or $\frac{3}{4}$ inch meters to \$10 per quarter for 4-inch meters.	\$14 00	-
Dedham, . . .	First 6,700 cubic feet, 25 cents per 100 cubic feet; next 20,100 cubic feet, 23 cents per 100 cubic feet; next 13,400 cubic feet, 18 cents per 100 cubic feet; next 26,800 cubic feet, 15 cents per 100 cubic feet; over 67,000 cubic feet, 10 cents per 100 cubic feet. Contract with town of Dedham, \$6,000 net.	6 00	10
East Mountain (West Stockbridge).	50 cents per 1,000 gallons if over 20,000 gallons are used yearly.	10 00	20
Edgartown, . . .	Rates per quarter: first 10,000 cubic feet, 25 cents per 100 cubic feet; all in excess, 20 cents per 100 cubic feet.	16 00	-
Fairhaven, . . .	Rates per annum: 100,000 gallons or less, 30 cents per 1,000 gallons; 100,000 to 500,000 gallons, 25 cents per 1,000 gallons; over 500,000 gallons, 20 cents per 1,000 gallons; over 1,500,000 gallons, special rates.	10 00	-
Grafton, . . .	35 cents per 1,000 gallons, . . .	-	-
Granville Center, . . .	Semiannual rates: 20,000 gallons or less, \$6; over 20,000 gallons, 25 cents per 1,000 gallons.	12 00	-
Groton, . . .	First 2,000 cubic feet, 37 $\frac{1}{2}$ cents per 100 cubic feet; second 2,000 cubic feet, 33 $\frac{1}{2}$ cents per 100 cubic feet; third 2,000 cubic feet, 30 cents per 100 cubic feet; fourth 2,000 cubic feet (and over), 25 cents per 100 cubic feet, with discount of 10% on 50,000 feet or more a quarter. Hydrants, \$25 per year.	6 00	-
Hill (Stockbridge), . . .	First 5,000 gallons or less daily use, 4 cents per 100 gallons; from 5,000 to 10,000 gallons daily use, 3 cents per 100 gallons; in excess of 10,000 gallons used daily, 2 $\frac{1}{2}$ cents per 100 gallons.	-	-
Hingham, . . .	Monthly rates: first 2,000 cubic feet, 23 cents per 100 cubic feet; next 7,000 cubic feet, 19 cents per 100 cubic feet; next 15,000 cubic feet, 16 $\frac{1}{2}$ cents per 100 cubic feet; next 40,000 cubic feet, 15 cents per 100 cubic feet; over 64,000 cubic feet, 13 $\frac{1}{2}$ cents per 100 cubic feet. Meter rentals from \$2 per annum for $\frac{1}{4}$ -inch meters to \$8 for 2-inch meters. Pro rata for larger sizes.	8 00	5 ¹
Holliston, . . .	Daily rates: less than 65 cubic feet a day, 30 cents; from 65 to 130 feet daily, 27 cents; rates to 13 $\frac{1}{2}$ cents for over 650 cubic feet daily.	9 00	-

¹ Fine for overdue payment.

TABLE 1. — *Meter Rates* — Continued.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent.).
Housatonic, . . .	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet.	\$12 00	-
Lenox, . . .	35 cents per 1,000 gallons, . . .	15 00	-
Ludlow, . . .	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet.	6 00	-
Milford, . . .	Monthly rates: first 1,000 cubic feet, 35 cents per 100 cubic feet; next 2,000 cubic feet, 24 cents per 100 cubic feet; next 7,000 cubic feet, 18 cents per 100 cubic feet; next 5,000 cubic feet, 12 cents per 100 cubic feet; over 15,000 cubic feet, 11 cents per 100 cubic feet.	11 00	-
Millbury, . . .	33,333 gallons per year, \$15; over 33,333 gallons per year, 45 cents per 1,000 gallons. For large consumers using 2,000 gallons daily, 45 cents per 1,000 gallons; next 2,000 gallons daily, 40 cents per 1,000 gallons; next 2,000 gallons daily, 35 cents per 1,000 gallons; for next 2,000 gallons, 30 cents per 1,000 gallons; all over, 25 cents per 1,000 gallons.	15 00	-
Northfield, . . .	30 cents per 100 cubic feet to 1,500 feet; second 1,500 feet, 25 cents; third 1,500 feet, 20 cents. For houses occupied by two families supplied through one meter, the same rates are applicable to 2,250 feet instead of 1,500 feet.	9 00	-
Northfield Schools, . . .	Semiannual rates: first 2,000 cubic feet, \$6; second 2,000 cubic feet, 25 cents per 100 cubic feet; third 2,000 cubic feet, 20 cents per 100 cubic feet; fourth 2,000 cubic feet, 15 cents per 100 cubic feet; all over 8,000 cubic feet, 10 cents per 100 cubic feet.	12 00	-
Norton, . . .	25 cents per 100 cubic feet, . . .	10 00	-
Oxford, . . .	Semiannual rates: first 12,500 gallons, \$5; next 25,000 gallons, 30 cents per 1,000 gallons; next 25,000 gallons, 25 cents per 1,000 gallons; next 25,000 gallons, 22½ cents per 1,000 gallons; next 25,000 gallons, 20 cents per 1,000 gallons; next 25,000 gallons, 17½ cents per 1,000 gallons; next 25,000 gallons, 15 cents per 1,000 gallons; next 25,000 gallons, 12½ cents per 1,000 gallons; all in excess of 175,000 gallons, 10 cents per 1,000 gallons.	10 00	-
Palmer, . . .	Rates per annum for domestic purposes: 33,350 gallons, 30 cents per 1,000 gallons; all over 33,350 gallons, 25 cents per 1,000 gallons. Rates per quarter for hotels, blocks, livery stables, etc.: 33,350 gallons, 30 cents per 1,000 gallons; next 51,650 gallons, 25 cents per 1,000 gallons; next 55,000 gallons, 22 cents per 1,000 gallons; next 60,000 gallons, 20 cents per 1,000 gallons; next 50,000 gallons, 18 cents per 1,000 gallons; next 50,000 gallons, 16 cents per 1,000 gallons; next 50,000 gallons, 14	10 00	-

TABLE 1. — *Meter Rates* — Concluded.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent.).
Palmer — <i>Con.</i>	cents per 1,000 gallons; next 50,000 gal- lons, 12 cents per 1,000 gallons. Meter rentals, \$2 to \$10 per annum ac- cording to size.		
Salisbury,	For large takers, 30 cents per 1,000 gallons. Water not sold by meter for private houses.	\$8 00	—
Sheffield,	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; for all over 5,000 cubic feet, 10 cents per 100 cubic feet.	—	—
Southbridge,	Rates per quarter: first 5,000 cubic feet, 15 cents per 100 cubic feet; next 5,000 cubic feet, 12½ cents per 100 cubic feet; next 5,000 cubic feet, 10 cents per 100 cubic feet; next 10,000 cubic feet, 8 cents per 100 cubic feet; over 25,000 cubic feet, 6 cents per 100 cubic feet. Public hydrants, \$25 per year; watering trough, \$50.	6 00	—
South Egremont,	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; over 5,000 cubic feet, 10 cents per 100 cubic feet.	—	—
Stockbridge,	For power, manufacturing and commercial purposes: first 5,000 gallons daily, 4 cents per 100 gallons; second 5,000 gal- lons daily, 3 cents per 100 gallons; over 10,000 gallons daily, 2½ cents per 100 gallons.	10 00	—
Wannacomet (Nan- tucket).	20 cents per 100 cubic feet,	6 00	—
Westford,	20 cents per 100 cubic feet,	10 00	—
Weston,	Annual rates: first 35,000 gallons, \$18; next 65,000 gallons, 35 cents per 1,000 gallons; all over 100,000 gallons, 30 cents per 1,000 gallons.	18 00	— ¹
Westwood,	35 cents per 100 cubic feet,	20 00	—
Williamstown,	Rates per quarter: first 4,000 cubic feet, 22 cents per 100 cubic feet; next 6,000 cubic feet, 15 cents per 100 cubic feet; next 40,000 cubic feet, 10 cents per 100 cubic feet; next 100,000 cubic feet, 5 cents per 100 cubic feet; all over 150,000 cubic feet, 4 cents per 100 cubic feet. For residential purposes consumer guaran- tees minimum quarterly consumption equivalent to \$2 for each dwelling, or \$1.50 for each tenement, and in addition thereto \$1 for each water-closet and 50 cents for each bathtub. For commer- cial purposes consumer guarantees a quarterly consumption based on size of meter installed: ½-inch meter and under, \$3 per quarter; ¾-inch meter, \$6; 1-inch meter, \$12; and for each additional ½ inch in meter size, \$6 per quarter.	8 00	5 ²

¹ Fine of 25 cents for overdue payment.² Fine for overdue payment.

TABLE 2. — *Fixture and Other Similar Rates.*

COMPANY.	DWELLING HOUSES.										PRIVATE STABLES.				
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATHTUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Families Each.	HORSES.	
			First.	Each Additional.	First.	Each Additional.	First.	Each Additional.	First.	Each Additional.					
Ashfield, ¹	-	\$6 00	-	-	\$3 00	\$2 00	\$3 00	\$2 00	\$2 00	-	-	\$3 00	\$5 00	\$3 00	\$0 50
Barnstable, ²	\$9 00	-	\$9 00	\$3 00	5 00	3 00	5 00	3 00	3 00	-	\$3 00	6 00	8 00	5 00	2 00
Berkshire (Lee), ³	7 50	7 50	-	-	2 50	2 00	2 50	2 00	2 50	\$2 00	-	2 00 to 5 00	7 50	4 00	2 50
Brant Rock (Marshfield),	7 00 ⁴	-	7 00	2 00	4 00	2 00	4 00	2 00	-	-	-	7 00	-	4 00	2 00
Bridgewater,	-	-	8 00	2 00	5 00	3 00	5 00	3 00	4 00	2 00	-	6 00	8 00	6 00	3 00
Cheshire, ⁵	-	7 00 ⁶ to 12 00	-	-	5 00	-	3 00	-	-	-	-	5 00	7 00	2 00	1 00
Cohasset, ⁷	-	12 00	-	-	7 00	4 00	7 00	4 00	-	-	-	8 00	-	7 00	2 00

¹ Rotary sprinklers, \$3; heating by steam or hot water, \$1.50; 15 hydrants for \$250.² Dwelling house, occupied by two or more families, 1 faucet for all, each family, \$7.³ Drug stores, \$10; soda fountains, \$6.25 for six months; beer pumps, \$10; two or more families supplied by the same faucet, each family, \$5; water-closets in blocks, when used in common, each room, \$1.25, but no closet less than \$5.⁴ For season; for automobile, \$4.⁵ Drug stores, \$10; private garden hydrants, \$5.⁶ Graded according to assessed value from \$800 and under to \$2,000 and over.⁷ Lawn sprinklers, \$5; automobile, \$4; each additional automobile, \$3.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

COMPANY.	DWELLING HOUSES.												PRIVATE STABLES.		
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATH-TUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Families Each.	HORSES.	
			First.	Each Additional.	First.	Each Additional.	First.	Each Additional.	First.	Each Additional.					
Cottage City (Oak Bluffs), ¹	\$8 00	-	\$8 00	\$2 00	\$5 00	\$3 00	\$5 00	\$3 00	\$2 00	\$2 00	\$2 00	\$6 00	\$7 00	\$5 00	\$2 00
East Mountain (West Stockbridge),	10 00	\$10 00	-	-	2 00	-	2 00	-	-	-	-	2 00	-	-	-
Edgartown, ²	8 00	-	8 00	2 00	5 00	3 00	5 00	3 00	2 00	-	2 00	6 00	8 00	5 00	2 00
Grafton, ³	10 00	-	10 00	2 50	6 50	4 00	6 50	4 00	-	-	-	7 50	10 00	6 00	3 00
Hill (Stockbridge),	10 00	-	10 00	2 00	5 00	4 00	5 00	4 00	5 00	4 00	-	6 00	-	5 00	3 00
Hingham,	8 00	8 00 ⁴	-	-	4 00	2 00	4 00	2 00	-	-	-	5 00	-	5 00	1 00
Holliston, ⁵	9 00	-	9 00	3 00	5 00	5 00	5 00	3 00	3 00	3 00	-	6 00	-	5 00	2 00
Housatonic, ⁶	-	-	8 00	2 00	4 00	2 00	4 00	2 00	2 00	1 00	-	4 00	8 00	4 00	2 00
Humarock Beach (Seituate), ⁷	12 00	12 00	-	-	6 00	3 00	5 00	3 00	-	-	-	5 00	-	6 00	2 00
Knox Hill (Palmer),	8 00	8 00	-	-	3 00	-	2 00	-	-	-	-	-	-	4 00	-
Lenox, ⁸	-	10 00	-	-	5 00	5 00	5 00	5 00	-	-	-	-	-	2 00	2 00
Medfield, ⁹	10 00	-	10 00	-	-	-	-	-	-	-	-	5 00	-	-	-
Milford,	-	-	6 50	2 00	5 00	5 00	4 00	3 00	5 00	-	2 00	6 00	-	5 00	1 00
Millbury,	-	-	10 00	2 00	-	-	-	-	-	-	-	6 00	-	-	-
Mountain Spring (Southampton),	-	8 00	-	-	3 00	3 00	2 00	2 00	-	-	-	-	6 00	2 00	1 00

TABLE 2. — *Fixture and Other Similar Rates* — Continued.

COMPANY.	DWELLING HOUSES.										PRIVATE STABLES.				
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATHTUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Families Each.	HORSES.	
			First.	Each Additional.	First.	Each Additional.	First.	Each Additional.	First.	Each Additional.					
Salisbury, ¹	\$8 00	-	\$8 00	\$2 00	\$4 00	\$2 00	\$4 00	\$2 00	\$4 00	\$2 00	\$2 00	\$5 00	\$8 00	\$5 00	\$2 00
Seituate,	-	\$10 00	-	7 00	5 00	3 00	5 00	3 00	-	-	-	6 00	-	6 00	2 00
Sheffield, ²	-	12 00 9 00	-	-	6 00	4 50	6 00	4 50	-	-	-	6 00	10 00	6 00	1 75
South Egremont, ³	-	12 00	-	-	6 00	4 75	6 00	4 75	-	-	-	7 25	-	3 50	1 75
Stockbridge, ⁴	-	-	10 00	2 00	5 00	4 00	5 00	4 00	5 00	4 00	-	6 00	10 00	10 00	6 00
Sunderland,	10 00	10 00	-	-	1 00	-	1 00	-	-	-	-	3 00	-	-	-
Wannacommet (Nantucket),	6 00	8 00	-	-	4 00	1 50	4 00	1 50	-	-	-	- ⁵	8 00	8 00	-
Westford, ⁶	10 00	-	10 00	3 00	5 00	5 00	5 00	3 00	3 00	3 00	3 00	5 00	-	5 00	2 00
Westhampton,	-	6 00	-	-	2 00	-	2 00	-	-	-	-	1 50	-	1 00	1 00

¹ When yearly charge for private house at schedule rates amounts to over \$25, and does not exceed \$30, the maximum charge will be \$25; discount of 20 per cent. on all charges above \$30; automobiles, \$3 for first, \$2 for each additional.

² Drug stores, \$10; bakeries, \$12; laundries, \$10 to \$20; markets, \$10; two or more families supplied by one faucet, each family, \$10; water-closets used by more than one family, each family, \$6; each additional, \$4.50; hotels and boarding houses, \$28 and up; offices and rooms in blocks, each, \$6; barber shops, per chair, \$5.

³ One family of less than three, \$8.50.

⁴ Two or more families supplied by one faucet, each family, \$9; water-closets and bathtubs used by more than one family, each family, \$5; maximum charge for one family, \$70, exclusive of hose and stable; hotels and boarding houses, \$25 and up; stores and offices, for each additional faucet, \$3.

⁵ Hose, \$1 to \$4 per month, according to hours of use; one water-closet for each family, for each closet, \$3; two families, \$6.

⁶ Water-closets, without self-closing apparatus, each, \$10.

TABLE 2. — *Fixture and Other Similar Rates* — Continued.

COMPANY.	PRIVATE STABLES—CON.		LAVERY STABLES.			HOTELS AND BOARDING HOUSES.				RESTAURANTS.		OFFICES AND STORES.	
	COWS OR NEAT CATTLE.		HORSES.		FAUCETS.	WATER-CLOSETS.		URINALS.		BATHTUBS.		Offices.	Stores.
	First.	Each Addi- tional.	Number al- lowed.	Price.		First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.		
Ashfield,	\$3 00	\$0 50		-	-	\$12 00 ¹	\$3 00	-	-	\$10 00	-	-	-
Barnstable,	2 00	1 00	5	\$3 00	15 00 ²	10 00	10 00	-	-	10 00	\$15 00	- ³	- ³
Berkshire (Lee),	2 50	2 50	10	2 00	1 50 ⁴	10 00	10 00	\$5 00	\$5 00	10 00	10 00	\$5 00	\$6 25
Brant Rock (Marshfield),	-	-	1	2 00	-	-	-	-	-	-	-	-	-
Bridgewater,	2 00	1 00	-	-	10 00 ⁵	10 00	3 00	-	-	10 00	3 00	5 00	5 00
Cheshire,	1 00	50	-	-	3 00 ⁶	10 00	10 00	6 00	6 00	10 00	10 00	7 00	7 00
Cohasset,	1 00	1 00	-	-	-	-	-	-	-	-	-	-	-

¹ Boarding houses, 10 or more persons.² Hotels.³ Same rate as dwelling houses.⁴ Each additional over 10, 50 cents.⁵ Boarding houses, 4 or more persons.⁶ Hotels, \$3 for each bed; lawn sprinklers, \$10; bakeries, for each barrel of flour per day, \$5 a year; two or more families supplied by one faucet, each family, \$6; bathtubs or water-closets used by more than one family, each family, \$4; private families, not over 12, may commute house rates for \$25.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*[illegible]

Mountain Spring (Southampton),	1 00	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8 00
Northfield Schools, . . .	-	-	-	-	-	300 00	-	-	-	-	-	-	-	-	-	-	-	-	-
Norton,	2 00	2 00	{	5	15 00	-	12 00 ⁸	3 00	8 00	3 00	-	-	10 00	-	-	15 00	10 00	10 00	10 00
Onset (Wareham), . . .	-	-	10	25 00	1 00	15 00 ⁹	3 00	10 00	10 00	5 00	5 00	5 00	10 00	10 00	-	-	-	-	-
Oxford,	6 00	2 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmer,	1 00	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 00	5 00
Riverside (Gill), . . .	1 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 00	5 00
Salisbury,	4 00	2 00	1	5 00	2 00	8 00 ¹⁰	2 00	4 00	2 00	4 00	2 00	4 00	2 00	4 00	2 00	-	8 00	8 00	8 00
Scituate,	1 00	250 ¹¹	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheffield,	1 75	1 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 00	7 00
South Egremont, . . .	1 75	1 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 25
Stockbridge,	2 00	2 00	-	-	-	-	-	-	-	-	-	-	-	-	-	6 00 to 25 00	6 00	6 00	6 00
Sunderland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wannacomet (Nantucket), .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 00	6 00
Westford,	2 00	1 00	{	5	15 00	1 00	11 00	4 00	6 00	6 00	4 00	4 00	6 00	4 00	4 00	-	-	-	-
Westhampton,	50	50	10	25 00	1 00	1 00	-	-	-	-	-	-	-	-	-	-	-	-	-

¹ Hotels; \$1 additional for each bed.

² Boarding houses; 50 cents additional for each bed.

³ Two tenants supplied by same faucet, \$5 each; more than two, \$4 each.

⁴ Truck and cart stables, each horse, \$2; provided no stable shall be charged less than \$6.

⁵ For automobile; when water for stable use is carried by hand, schedule rate is charged.

⁶ For 12 sleeping rooms or less; \$1.50 each additional.

⁷ Each regular boarder, 75 cents extra; each table boarder, 50 cents extra.

⁸ Boarding houses, 10 or more persons.

⁹ Hotels; bakeries, \$10.

¹⁰ \$1 additional for each sleeping room which has no running water.

¹¹ Same rate as dwelling houses; automobiles, \$2.50; hose, \$5; additional when used not over 1 hour per day.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

COMPANY.	OFFICES AND STORES — Con.				BARBER SHOPS.			BUILDING PURPOSES.				HYDRANTS.		Watering Troughs.	Drinking Fountains.	Prompt Payment Discounts (Per Cent).
	Meat Markets.	Fish Markets.	Saloons or Bars.	Water-closets.	CHAIRS.		Each Cask of Lime or Cement.	Ordinary Building.	Large Frame Building.	Brick Dwelling.	Public.	Private.				
					First.	Each Additional.										
Ashfield,	-	-	-	-	\$5 00	-	\$0 06	-	-	-	-	-	\$10 00	-	-	1
Barnstable,	\$10 00	\$15 00	-	-	8 00	\$1 00	-	-	-	-	\$37 50	\$37 50	Free	-	-	20
Berkshire (Lee),	10 00	10 00	\$10 00	-	3 75	3 75	-	\$2 50	\$3 75	\$6 25	20 00	20 00	25 00	-	-	1
Brant Rock (Marshfield),	-	-	-	-	-	-	-	-	-	-	-	-	39 00	-	-	1
Bridgewater,	6 00 to 25 00	6 00 to 25 00	6 00 to 25 00	\$6 00	-	-	05	-	-	-	-	50 00 ²	-	-	-	1
Cheshire,	-	-	12 00	-	8 00	-	-	-	-	-	Free	Free	-	-	-	54
Cohasset,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
Cottage City (Oak Bluffs),	10 00 up	12 00 up	15 00	5 00	8 00	2 00	10	-	-	-	35 00	35 00	Free	-	-	20
East Mountain (West Stockbridge),	-	-	-	-	-	-	-	-	-	-	10 00	-	12 00	-	-	20
Edgartown,	8 00 to 25 00	8 00 to 25 00	-	5 00	8 00 to 25 00	-	10	-	-	-	35 00	35 00	-	-	-	20
Grafton,	-	-	-	-	-	-	10	-	-	-	40 00	40 00	-	-	-	1
Hill (Stockbridge),	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Hingham,	-	-	-	4 00	5 00	2 00	05	-	-	-	-	-	-	-	-	54

TABLE 2. — *Fixture and Other Similar Rates* — Concluded.

COMPANY.	OFFICES AND STORES — Con.				BARBER SHOPS.		BUILDING PURPOSES.				HYDRANTS.		Watering Troughs.	Drinking Fountains.	Prompt Payment Discounts (Per Cent.).
	Meat Markets.	Fish Markets.	Saloons or Bars.	Water-closets.	First.	Each Additional.	Each Cask of Lime or Cement.	Ordinary Framing.	Large Framing.	Private Dwelling.	Public.	Private.			
Stockbridge,	\$6 00 to 25 00	\$6 00 to 25 00	\$6 00 to 25 00	\$5 00	1	1	\$0 15	1	1	1	\$25 00 } 40 00 }	1	1	\$12 00	1
Sunderland,	1	1	1	1	1	1	1	1	1	1	28 92 ¹	1	\$24 00	Free	1
Wannacomet (Nantucket),	1	1	1	1	1	1	1	1	1	1	40 00	\$15 00	75 00	1	1
Westford,	1	1	1	1	1	1	1	1	1	1	40 00	1	1	1	1
Westhampton,	1	1	1	1	1	1	1	1	1	1	1	1	10 00	1	5 ²

¹ Contract with town for hydrant service at \$2,450 per annum until 1922.² Fine for overdue payment.

VOLUNTARY ASSOCIATIONS.

By the provisions of section 148 of chapter 742 of the Acts of 1914, "Trustees of a voluntary association under a written instrument or declaration of trust the beneficial interest under which is divided into transferable certificates of participation or shares, who own or control a majority of the capital stock of a gas or electric company, . . . shall annually on or before the first day of April file . . . with the board a statement showing the number of shares of such company owned or controlled by them and the stockholders of record on the books of such company in whose name such shares are held." Under this provision statements were filed with this Board by the trustees of the following-named voluntary associations, viz.:—

NAME OF VOLUNTARY ASSOCIATION.	Names of Gas or Electric Light Companies owned or controlled.	Number of Shares owned or controlled by Association.	Total Shares outstanding.
Boston Electric Associates, . . .	Buzzards Bay Electric Co., . . .	110	110
	Vineyard Haven Gas and Electric Light Co., . . .	100	100
	Vineyard Lighting Co., . . .	250	250
Cambridge Electric Securities Company, . . .	Cambridge Electric Light Co., . . .	7,238	10,000
	Shirley Electric Company, . . .	919 ¹	1,404 ²
Central Electric Trustees of Massachusetts, . . .	Tyngsboro Electric Light Company, . . .	256	300
	Milford Light and Power Company, ³ . . .	1,306	— ⁴
	Blackstone Electric Light Co., . . .	400	400
	Central Massachusetts Electric Co., . . .	2,800	2,800
Central Massachusetts Light and Power Company, . . .	North Brookfield Electric Light and Power Co., . . .	600	600
	Union Light and Power Co., . . .	2,728	2,728
	Ware Electric Co., . . .	1,320	1,320
Commonwealth Gas and Electric Companies, . . .	Athol Gas and Electric Co., . . .	6,550	6,550
	Marlboro-Hudson Gas Co., . . .	2,700	2,700
	Boston Consolidated Gas Co., . . .	151,116	151,246
	East Boston Gas Co., . . .	23,000	23,000
Massachusetts Gas Companies, . . .	Citizens' Gas Light Co. of Quincy, Newton and Watertown Gas Light Co., . . .	7,430	7,430
	Adams Gas Light Co., . . .	5,600	5,600
	Arlington Gas Light Co., . . .	600	600
	Ayer Electric Light Co., . . .	4,500	4,500
	Clinton Gas Light Co., . . .	300	300
	Clinton Gas Light Co., . . .	366	366
	Gloucester Gas Light Co., . . .	4,188	4,280
	Harvard Gas and Electric Co., . . .	120	120
	Leominster Electric Light and Power Co., . . .	2,200	2,200
	Leominster Gas Light Co., . . .	1,347	1,350
	Lexington Gas Co., . . .	400	400
Massachusetts Lighting Companies, . . .	Milford Electric Light and Power Co., . . .	1,325	1,325

¹ 300 preferred; 619 common.² 702 preferred; 702 common.³ New Hampshire.⁴ Unknown.

NAME OF VOLUNTARY ASSOCIATION.	Names of Gas or Electric Light Companies owned or controlled.	Number of Shares owned or controlled by Association.	Total Shares outstanding.
	Milford Gas Light Co., . . .	713	723
	Mill River Electric Light Co., . .	150	150
	North Adams Gas Light Co., . .	4,000	4,000
	Northampton Electric Lighting Co., . . .	1,174	1,174
	Northampton Gas Light Co., . .	6,225	6,227
	Spencer Gas Co., . . .	968	975
	Williamstown Gas Co., . . .	400	400
	Worcester County Gas Co., . . .	2,850	2,850
New England Company, . . .	New England Power Co., . . .	35,000 ¹	69,140 ²
	Eastern Massachusetts Electric Co., . . .	1,250	1,250
	Malden Electric Co., . . .	9,523	10,680
North Boston Lighting Properties, }	Malden and Melrose Gas Light Co., . . .	19,932	20,855
	Salem Electric Lighting Co., . .	15,780	15,900
	Suburban Gas & Electric Co., . .	7,963	8,345
	Plymouth Electric Light Co., . .	3,152	3,152
Old Colony Light and Power Associates,	Provincetown Light and Power Co.,	600	600

¹ Common.² 34,140 preferred; 35,000 common.

MUNICIPAL OWNERSHIP.

Official replies to inquiries relative to action about a municipal gas or electric lighting plant have been received from 185 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no such action had previously been taken. Except as stated on page 262 none of these have taken action during the year.

Pages 250 and 261 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1918. The pages following contain carefully prepared abstracts from the reports of town officers, showing, in two sections, the history of this subject during the last calendar year. The first section (page 262) exhibits the action of those towns which are not engaged in the lighting business, but have during the year considered propositions to undertake it. The second section, relating to municipal plants in actual operation (pages 263-283) sets forth certain general financial and physical data relative to the plants from the returns made to the Board as of June 30, 1918. In Appendix D will be found, under date of June 30, 1918, the separate balance sheets, profit and loss and

manufacturing accounts from the annual returns of the different municipalities. Appendix H contains detailed statistics relative to the municipal plants, compiled from the annual returns of June 30, 1918. In Appendix J will be found the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the several municipalities for their fiscal year 1918.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1918.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
Arlington, .	Dec. 29, 1894	-	-	May 13, 1895	Investigating committee report in 1895.
Ashburnham, .	Aug. 27, 1907	Oct.	29, 1907	-	Votes favorable to acquiring an electric lighting system were 52 to 4, and 53 to 1. Nov. 1, 1907, the town acquired plant formerly of Greene Electric Light, Power and Manufacturing Company.
Ayer, .	Nov. 15, 1897	-	-	April 4, 1898	-
Belmont, .	March 2, 1896	Aug.	20, 1896	-	Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company.
Beverly, .	-	-	-	-	Adverse committee report in 1897. Board of aldermen voted, Dec. 13, 1917, that city solicitor introduce a bill into next Legislature that city establish and maintain own plant.
BillERICA, .	Aug. 6, 1901	-	-	Oct. 15, 1901	-
Boston, ¹ .	Jan. 5-9, 1905	-	-	Feb. 8, 1906	-
Boylston, .	March 4, 1912	June	24, 1912	{ April 17, 1911 May 15, 1911 }	Proposition in 1911 was lost for lack of requisite two-thirds votes being 26 to 21 and 37 to 33, respectively. In 1912 town voted favorably upon acquiring an electric plant, votes being 71 to 12 and 77 to 13, respectively. Plant began operations Dec. 23, 1912.
Braintree, .	Aug. 25, 1891	Oct.	29, 1891	-	Plant for electric street lighting only started Oct. 15, 1892. Commercial plant completed October, 1894.

Brockton, ¹	{ Dec. 30, 1892 Dec. 29, 1916	Nov. —	9, 1893	—	—	Proposition rejected by the voters at annual election in December, 1893.
Brookline,	—	—	—	—	—	Votes favorable to acquiring an electric lighting plant.
Cambridge, ¹	Nov. 23, 1893	{ Dec. 12, 1894 Dec. 31, 1895	—	—	—	Adverse committee report accepted in 1891.
Canton,	—	—	—	—	—	City council refused to submit question to voters, 1893.
Chicopee, ¹	Nov. 30, 1891	Dec. 16, 1892	—	—	—	Proposition rejected by the voters in 1896. Adverse committee report in 1906.
Clinton,	July 14, 1908	—	—	—	—	Investigating committee appointed in 1897.
Concord,	March 30, 1896	March 29, 1897	—	—	—	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Danvers,	—	—	—	—	—	Favorable vote was 223 to 27. No vote taken in 1909.
Dedham,	—	—	—	—	—	Electric plant built and put in operation in January, 1900.
Dighton,	—	—	—	—	—	Under special act. Plant for electric street lighting only started Jan. 2, 1889. Plant for commercial lighting built in 1896.
Easthampton,	—	—	—	—	—	Investigating committee appointed in 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.
East Bridgewater,	—	—	—	—	—	Investigating committee appointed March 5, 1917, and certain recommendations for a distributing system.
						Board of survey appointed in 1914 to investigate. Reported at the annual meeting in 1915, and all action on their report was postponed.
						Investigating committee appointed in 1892. No report.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1918 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Erving Electric Light District.	July 2, 1909	Sept. 3, 1909	-	District established by Acts of 1909, chapter 496.
Everett, . . .	March 1, 1892 ²	{ March 18, 1893 ¹ Jan. 9, 1894	{ Jan. 26, 1892 ²	Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901. Proposition referred to a new committee in 1905.
Fall River, . . .	Dec. 4, 1899 ¹	{ July 6, 1903 Feb. 1, 1904	{ Aug. 1, 1904	Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled and rescinded on Aug. 1, 1904. Adverse committee report in 1906. By an order approved Oct. 31, 1912, the board of aldermen voted favorably, 19 to 7, upon the question of acquiring an electric plant.
Framingham, . . .	-	-	March 19, 1912	Investigating committee, 1891. Vote was taken at town meeting held March 19, 1912, on question of acquiring an electric plant and lost, 403 voting yes and 510 no.
Georgetown, . . .	Jan. 3, 1912	March 4, 1912	-	Investigating committee appointed March 6, 1911. Votes favorable to acquiring an electric plant were 132 to 7 and 102 to 11, respectively. Plant began operation on Dec. 3, 1912.
Groton, . . .	April 5, 1909	July 2, 1909	-	Plant began operation Nov. 20, 1909.
Groveland, . . .	Oct. 22, 1906	Dec. 26, 1906	-	Plant began operation April 1, 1907.

	{ Dec. 8, 1892 ¹	-	Dec. 30, 1891 ¹	
Haverhill,	{ Dec. 23, 1909 ¹	June 9, 1910	{ Dec. 6, 1910 Dec. 27, 1912 ¹	Votes of municipal council to acquire gas and electric light plants respectively on Dec. 23, 1909. Similar vote favorable to acquiring an electric plant on June 9, 1910, but rejected on referendum at city election by vote yes, 1,328; no, 4,780; blanks, 798. Vote on Dec. 27, 1912, on question on acquiring a municipal gas plant lost in municipal council, 1 voting yes and 4 no.
Hingham,	March 13, 1893	July 26, 1893	-	Investigating committee, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company.
Holden,	{ May 27, 1909 June 20, 1911	- Sept. 5, 1911	- -	Motion to acquire electric light plant lost for want of requisite two-thirds vote, the vote standing 135 yes and 86 no. Votes favorable to acquiring plant for distributing electricity, — 147 to 52 and 159 to 35, respectively.
Holyoke, ¹	Dec. 15, 1896	Jan. 5, 1897	-	Popular vote upon establishing electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17. Water power company's plant taken under decree of the court on Dec. 15, 1902.
Hopkinton,	-	-	-	Investigating committee chosen in 1906. Committee reported Aug. 2, 1906, and town voted to make a ten-year street-lighting contract with Edison company of Boston.
Hudson,	July 1, 1891	Sept. 2, 1891	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1918 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Hull, . . .	June 28, 1894	Oct. 6, 1894	-	Electric plant of local company bought Oct. 15, 1894. Jan. 1, 1916, began purchase of all electricity of Weymouth Light and Power Company.
Ipswich, . . .	May 27, 1901	Sept. 23, 1901	-	Electric light plant built in 1903.
Lawrence, ¹ . . .	-	-	April 3, 1905	Investigating committees appointed in 1893, 1897 and 1898.
Leominster, . . .	-	-	April 12, 1905	-
Lexington, . . .	-	-	Nov. 7, 1899	Investigating committee appointed in 1893.
Littleton, . . .	Sept. 5, 1911	Nov. 6, 1911	-	First vote on accepting provisions of chapter 34, R. L., relative to municipal lighting, was 101 yes to 8 no. Second vote on acquiring a plant for the manufacture and distribution of electricity was 78 yes to 3 no. Plant began operations on Sept. 14, 1912.
Lowell, . . .	-	-	-	Subject referred to a committee in 1906.
Lunenburg, . . .	Feb. 12, 1914	April 23, 1914	-	Votes favorable were 70 to 2 and 109 to 3, respectively. Plant began operating on Sept. 28, 1914.
Malden, ¹ . . .	-	-	-	Proposition for investigating committee lost, Oct. 15, 1891.
Manchester, . . .	July 28, 1902	-	{ Oct. 13, 1902 July 22, 1908	Investigating committee appointed in 1893. Report made with no recommendations. Motion to acquire an electric plant lost by vote of 109 for to 58 against, as statute required a two-thirds vote.

Mansfield, . . .	July 17, 1901	Oct. 16, 1901	-	-	Electric light plant built in 1903-04.
Marblehead, . . .	June 22, 1891	June 15, 1892	-	-	Electric plant constructed in 1894.
Medford, ¹ . . .	{ April 15, 1893 } June 13, 1905 }	April 30, 1894	-	-	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued. Sept. 5, 1917, investigation ordered with view to acquisition of property in Medford of Malden & Melrose Gas Light Company.
Melrose, . . .	June 8, 1891	March 21, 1892	-	-	Town refused to authorize bonds for a plant March 28, 1892.
Merrimac, . . .	May 16, 1903	Jan. 30, 1904	-	-	Began to operate new electric plant in 1904.
Methuen, . . .	-	-	March 19, 1898	-	Voted to pass over article in warrant, 1891. Investigating committee appointed in 1895.
Middleborough, . . .	March 25, 1893	Oct. 28, 1893	-	-	Combined gas and electric plant purchased of local company in 1893.
Middleton, . . .	Aug. 15, 1913	Oct. 15, 1913	-	-	Votes favorable to purchasing the Middleton Electric Light Company were 25 to 13 and 68 to 6, respectively. Plant began operation Dec. 1, 1913.
Milford, . . .	March 12, 1915	-	-	-	Voted March 12, 1915, "to see if the town will purchase the Milford Electric Light and Power Company." A committee was appointed to investigate the matter.
Millers Falls Water Supply District.	-	-	-	-	Operated under special act passed in 1903. Plant sold out to the Franklin Electric Light Company, Dec. 31, 1912.
Monson, . . .	-	-	-	-	Investigating committee appointed April 3, 1911.
Natick, . . .	-	-	-	-	Voted to pass over article in warrant, 1897.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1918 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.		Remarks.
	March 7, 1892	May 31, 1892		-	-	
Needham, . . .				-	-	Electric distributing plant for street lighting only constructed, 1893. Investigating committee on generating plant appointed April 1, 1907. On Jan. 7, 1908, town authorized sale of plant, and on March 2, 1908, sale was made.
New Bedford, . . .	-	-	-	-	-	Unfavorable committee report accepted Sept. 11, 1890. Investigating committee appointed in 1897.
Newburyport, ¹ . . .	Jan. 9, 1912	-	-	-	-	Proposition referred to next city government in 1905. By an order of the city council, approved Jan. 9, 1912, it was voted to acquire both a gas and an electric plant.
Newton, ¹ . . .	Dec. 4, 1893	-	-	-	-	Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.
North Adams, . . .	-	-	-	-	-	Adverse committee report in 1906.
North Attleborough, . . .	June 30, 1891	April 16, 1892		-	-	Electric plant built in 1894.
Northampton, . . .	-	-	-	-	-	Investigating committee appointed March 2, 1911.
Norwood, . . .	April 13, 1905	April 9, 1906		-	-	Favorable committee report tabled April 19, 1892. Plant constructed and operation begun Aug. 15, 1907.
Paxton, . . .	May 3, 1913	Aug. 2, 1913		-	-	Votes to establish municipal electric plant were 42 to 8 and 45 to 3, respectively. Began operating Feb. 15, 1914.
Peabody, . . .	June 18, 1891	Aug. 20, 1891		-	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.

Pepperell,	.	.	-	-	-	-	-	Investigating committee appointed June 19, 1906, reported March 25, 1907. Report accepted as "report of progress."
Plymouth,	.	.	-	-	-	-	-	Investigating committee appointed in 1891.
Princeton,	.	.	July	13, 1912	Sept.	4, 1912	{ April 30, 1912 June 1, 1912 }	On April 30 and June 1, 1912, votes to acquire an electric plant were lost for lack of requisite two-thirds vote. The votes of July 13 and Sept. 4, 1912, were 96 to 9 and 88 to 18, respectively. Plant began operation March 8, 1913.
Quincy,	.	.	-	-	-	-	-	Proposition referred to next city government in 1905.
Reading,	.	.	Oct.	2, 1891	March	7, 1892	-	Electric lighting plant built in 1895.
Revere,	.	.	May	15, 1899	Sept.	11, 1899	-	Investigating committee appointed in 1898. Action in 1899 in favor of a gas plant only. Investigating committee appointed Dec. 12, 1910.
Rockland,	.	.	-	-	-	-	April 8, 1912	Investigation by committee authorized in 1896. Favorable report in 1897; no action taken. Vote to acquire an electric plant lost on April 8, 1912, 93 voting yes and 35 no.
Rockport,	.	.	-	-	-	-	{ June 21, 1898 April 29, 1899 }	Investigating committee appointed in 1906.
Rowley,	.	.	Dec.	17, 1909	Feb.	12, 1910	-	First vote to establish municipal lighting system adopted, yes, 131; no, 6. Second vote, yes, 122; no, 2. Plant constructed and operation begun July 7, 1910.
Rutland,	.	.	Nov.	4, 1913	-	-	March 30, 1914	Vote to establish a municipal electric plant, yes, 25; no, 2. Vote to acquire a plant lost March 30, 1914, 41 voting yes and 38 no.

¹ The votes stated were passed by the city council.

Tabular Statement showing "Action about Municipal Gas and Electric Plants prior to Jan. 1, 1918 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Saugus, . . .	-	-	-	Investigating committee appointed in 1897.
Sharon, . . .	-	-	-	Investigating committee appointed in 1897. Investigating committee appointed in 1907. On March 2, 1908, committee reported adversely, and town authorized a long-term street-lighting contract with Edison company of Boston.
Shrewsbury, . .	March 2, 1908	May 12, 1908	-	Votes favorable to acquiring an electric distributing plant were 115 to 22, and 110 to 16, respectively. Plant constructed in 1908.
Somerville, ¹ . .	-	-	Dec. 29, 1897	-
South Hadley, . .	May 12, 1913	{ June 2, 1913 } { Jan. 12, 1914 }	March 15, 1909	On March 15, 1909, proposition to establish an electric plant indefinitely postponed by vote of 105 to 26. On May 12, 1913, a vote to establish an electric plant was lost for lack of a two-thirds vote, 139 voting yes, and 88 no. On June 2, 1913, the same vote was carried 141 to 35, and an investigating committee appointed. Vote on Jan. 12, 1914, was 169 in favor of, and 44 opposed to acquiring a plant, and the town acquired the plant of the South Hadley Falls Electric Light Company and began operating April 10, 1914.
Spencer, . . .	-	-	Oct. 6, 1891	-

Springfield,	.	.	-	-	-	-	-	Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee in 1893. Investigating committee appointed May 23, 1911, and appropriation to defray its expenses refused on Nov. 20, 1911.
Sterling, .	.	.	Nov.	26, 1910	Jan.	28, 1911	-	Votes favorable to acquiring an electric light plant were 124 to 48 and 144 to 50 respectively. Plant constructed and began operation Nov. 1, 1911.
Stoneham,	.	.	June	29, 1893	-	-	-	Subject considered in 1894, but action postponed indefinitely. Investigating committee appointed in 1906.
Stoughton,	.	.	April	12, 1892	{ June 16, 1892 } { June 29, 1893 }	-	-	Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.
Swampscott,	.	.	-	-	-	-	-	Subject referred to special committee in 1899.
Taunton, ¹	.	.	Dec.	14, 1895	Nov.	2, 1896	-	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904.
Templeton,	.	.	March	10, 1906	May	14, 1906	-	Plant constructed and operation began Jan. 24, 1907.
Wakefield,	.	.	July	9, 1891	Aug.	15, 1892	-	Combined gas and electric plant of local company taken in 1894, under decree of court.
Walpole, .	.	.	-	-	-	-	-	Investigating committee appointed in 1901.
Waltham, ¹	.	.	Dec.	23, 1895	-	-	Dec. 28, 1896	Proposition tabled in city council, 1897.
Warren, .	.	.	-	-	-	-	-	Proposition tabled June 3, 1899.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1918 — Concluded.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Wellesley, . . .	March 7, 1892	June 8, 1892	-	Distributing plant for electric street lighting only built and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Distributing plant for commercial lighting bought from local company in 1905.
West Boylston, . .	Oct. 19, 1909	Dec. 20, 1909	-	First vote to acquire electric light plant adopted 64 to 3; second vote, 71 to 2. Plant constructed and operation begun Aug. 3, 1910.
Westborough, . .	-	-	July 7, 1906	-
Westfield, . . .	March 8, 1897	March 1, 1898	-	Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000.
Weston,	-	-	-	Investigating committee appointed in 1901.
West Springfield, .	Sept. 10, 1895	{ April 6, 1896 April 5, 1897 }	April 1, 1900	Proposition to construct an electric light plant defeated Oct. 31, 1904. Proposition to lease and maintain such a plant lost on same date.
Weymouth, . . .	-	-	-	Subject indefinitely postponed March 4, 1889.
Whitman,	Dec. 30, 1891	-	{ July 13, 1892 June 27, 1896 March 12, 1900 March 4, 1907 July 8, 1907 }	Investigating committee appointed in 1906. Report in 1907, and two votes on municipal electric plant, resulting 40 yes, 74 no, and 29 yes and 42 no, respectively.

Wilmington,	.	-	-	-	March 16, 1908	Vote relative to acquiring an electric plant was 52 for and 91 against.
Winchester,	.	March 6, 1893	June 22, 1893	-	-	Investigating committee appointed in 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Winthrop,	.	-	-	-	-	Investigating committee appointed March 11, 1912, and its report, unfavorable to acquiring a gas or electric plant at present time, was accepted June 20, 1912.
Woburn, ¹	.	Dec. 31, 1892	{ Nov. 14, 1893 Nov. 20, 1905 }	Oct. 12, 1906	-	Votes favorable to acquiring an electric plant were 182 to 5, and 109 to 21, respectively. Investigating committee relative to street lighting appointed March, 1910.
Wrentham,	.	June 6, 1907	March 16, 1908	-	-	

¹ The votes stated were passed by the city council.

Propositions considered.

Brockton. — At a meeting of the board of aldermen on Jan. 21, 1918, it was ordered "That public necessity and convenience require that an electric plant be established for the manufacture or distribution of electricity, for furnishing light for municipal use or light, heat or power, except for the operation of electric cars, for the use of the inhabitants of the city of Brockton. This order is introduced in conformity with the provisions of chapter 34 of the Revised Laws, and all acts in addition thereto or amendment thereof." This order was sent to the common council for concurrence, but on January 24 the common council refused to concur. On January 28 the board of aldermen insisted on its former action, and asked for a committee of conference, appointing three members of the board of aldermen. On February 14 the common council appointed six members of that body to the committee. This joint committee has never taken any action.

Dana. — At a special meeting on August 7, "to see if the town will vote to acquire a plant for the distribution of electricity for municipal use and the use of its inhabitants, or act in relation thereto," it was voted to acquire a plant, 33 voting yes and 3 no. At the second special meeting, on October 10, to vote on this question 46 voted in favor and 22 against the acquisition of a plant. It was also voted to appropriate \$15,000 for this purpose.

Haverhill. — On May 1 the following order was introduced in the municipal council: —

Ordered, That the city of Haverhill, in accordance with the provisions of chapter 742 of the Acts of the Legislature of 1914, and acts in addition and amendment thereto, be and hereby is authorized to construct or purchase and maintain within its limits a plant for the manufacture and distribution of gas for furnishing light for municipal use, and light, heat or power for the use of the inhabitants.

This was unanimously adopted by the municipal council on May 8 and approved by the mayor on May 10.

Orange. — At the annual town meeting on March 4 it was

voted that "a committee be appointed to consider the matter of a municipal electric light and power plant, and that this committee report at a future town meeting."

MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on June 30, 1918; the population of each, according to the census of 1915; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand of valuation raised by taxation for all purposes.

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Total Invest- ment to June 30, 1918.	Total Invest- ment to June 30, 1917.	Valuation of Estates.	Tax Rate.
Ashburnham, . . .	2,059	1908, . . .	Electric lighting, .	\$18,950 00	\$18,450 00	\$991,000	\$22 50
Belmont, . . .	8,081	1898, . . .	Electric lighting, .	77,293 00	77,293 00	11,795,464	20 00
Boylston, . . .	783	1912, . . .	Electric lighting, .	16,218 00	15,418 00	610,000	12 00
Braintree, . . .	9,343	For streets, 1892, . Commercial, 1894, }	Electric lighting, .	129,169 00	129,169 00	9,598,286	21 60
Chicopee, . . .	30,138	1896, . . .	Electric lighting, .	408,453 00	372,240 00	31,111,100	20 00
Concord, . . .	6,681	1900, . . .	Electric lighting, .	189,914 00	180,334 00	7,002,045	23 80
Danvers, . . .	11,177	For streets, 1889, . Commercial, 1896, }	Electric lighting, .	176,770 00	169,520 00	9,142,933	23 00
Georgetown, . . .	2,058	1912, . . .	Electric lighting, .	20,000 00	20,000 00	1,092,695	13 00
Groton, . . .	2,333	1909, . . .	Electric lighting, .	32,709 00	30,129 00	2,811,540	12 50
Groveland, . . .	2,377	1907, . . .	Electric lighting, .	18,734 00	18,534 00	1,437,954	25 50
Hingham, . . .	5,264	1895, . . .	Electric lighting, .	70,064 00	69,915 00	6,847,671	19 00
Holden, . . .	2,514	1912, . . .	Electric lighting, .	20,498 00	20,498 00	1,878,503	18 00
Holyoke, . . .	60,816	1902, . . .	Gas and electricity, .	2,117,896 00	2,101,591 00	67,096,382	18 80
Hudson, . . .	6,758	1897, . . .	Electric lighting, .	152,303 00	102,282 00	4,702,852	23 00

Hull, . . .	2,290	1894, . . .	Electric lighting, . . .	197,597 00	197,597 00	10,710,097	18 60
Ipswich, . . .	6,272	1903, . . .	Electric lighting, . . .	83,511 00	81,511 00	5,520,989	21 00
Littleton, . . .	1,228	1912, . . .	Electric lighting, . . .	24,232 00	24,128 00	1,044,330	23 00
Lunenburg, . . .	1,610	1914, . . .	Electric lighting, . . .	22,375 00	22,375 00	1,497,832	18 00
Mansfield, . . .	5,772	1904, . . .	Electric lighting, . . .	111,239 00	111,239 00	4,716,680	18 80
Marblehead, . . .	7,606	1895, . . .	Electric lighting, . . .	150,215 00	150,215 00	11,595,419	22 50
Merrimac, . . .	2,101	1904, . . .	Electric lighting, . . .	23,526 00	23,526 00	1,626,208	25 00
Middleborough, . . .	8,631	1893, . . .	Gas and electricity, . . .	153,192 00	153,192 00	5,994,047	28 20
Middleton, . . .	1,308	1913, . . .	Electric lighting, . . .	7,573 00	7,269 00	999,812	18 40
North Attleborough, . . .	9,398	1894, . . .	Electric lighting, . . .	136,309 00	136,309 00	8,332,250	23 70
Norwood, . . .	10,977	1907, . . .	Electric lighting, . . .	82,510 00	81,552 00	16,386,634	13 30
Paxton, . . .	471	1914, . . .	Electric lighting, . . .	6,515 00	6,515 00	427,283	18 60
Peabody, . . .	18,625	For streets, 1892, . . . Commercial, 1893, . . .	Electric lighting, . . .	235,198 00	200,198 00	24,057,442	16 00
Princeton, . . .	800	1912, . . .	Electric lighting, . . .	16,081 00	16,081 00	1,591,915	12 00
Reading, . . .	6,805	1895, . . .	Electric lighting, . . .	296,178 00	241,178 00	7,149,530	25 00
Rowley, . . .	1,481	1910, . . .	Electric lighting, . . .	21,856 00	21,391 00	1,013,805	10 00
Shrewsbury, . . .	2,794	1908, . . .	Electric lighting, . . .	43,869 00	43,869 00	3,420,699	20 60
South Hadley, . . .	5,179	1914, . . .	Electric lighting, . . .	40,000 00	40,000 00	4,549,182	22 20

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Total Investment to June 30, 1918.	Total Investment to June 30, 1917.	Valuation of Estates.	Tax Rate.
Sterling, . . .	1,403	1911, . . .	Electric lighting, .	\$27,725 00	\$23,825 00	\$1,390,070	\$22 50
Taunton, . . .	36,161	1897, . . .	Electric lighting, .	651,612 00	620,056 00	27,691,820	25 40
Templeton, . . .	4,081	1907, . . .	Electric lighting, .	37,830 00	37,405 00	2,552,688	18 70
Wakefield, . . .	12,781	1894, . . .	Gas and electricity, .	277,661 00	277,661 00	13,142,007	26 50
Wellesley, . . .	6,439	For streets, 1892, . Commercial, 1906,	Electric lighting, .	83,569 00	83,569 00	14,361,628	12 00
West Boylston, . . .	1,318	1911, . . .	Electric lighting, .	30,153 00	29,153 00	1,107,280	10 30
Westfield, . . .	18,411	1899, . . .	Gas and electricity, .	323,441 00	323,444 00	14,718,820	23 20

The following towns have only distributing plants and buy their electricity: —

Ashburnham from the Gardner Electric Light Company.
Belmont from the Cambridge Electric Light Company.
Boylston from the New England Power Company.
Braintree from the Weymouth Light and Power Company.
Chicopee from the Turners Falls Power and Electric Company.
Georgetown from the Haverhill Electric Company.
Groton from the Ayer Electric Light Company.
Groveland from the Haverhill Electric Company.
Hingham from Weymouth Light and Power Company.
Holden from the New England Power Company.
Holyoke from the Holyoke Water Power Company in part.
Hull from the Weymouth Light and Power Company.
Littleton from the Lowell Electric Light Corporation.
Lunenburg from the Fitchburg Gas and Electric Light Company.
Mansfield from Union Light and Power Company.
Merrimac from the Amesbury Electric Light Company.
Middleborough from the Plymouth Electric Light Company.
Middleton from Danvers Municipal Light Plant.
North Attleborough from the Union Light and Power Company.
Norwood from the Edison Electric Illuminating Company of Boston.
Paxton from Worcester Electric Light Company.
Peabody in part from Salem Electric Lighting Company, Lynn Gas and Electric Company, and Eastern Massachusetts Electric Company.
Princeton from the Gardner Electric Light Company.
Rowley from Ipswich Municipal Light Plant.
Shrewsbury from Marlborough Electric Company.
South Hadley from Holyoke Municipal Light Plant.
Sterling from the New England Power Company.
Templeton from Gardner Electric Light Company.
Wakefield from Edison Electric Illuminating Company of Boston, and Reading Municipal Light Plant.
Wellesley from Edison Electric Illuminating Company of Boston.
West Boylston from New England Power Company.

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years. The income does not include any charges for electricity and gas used for street lighting and municipal buildings, although the expenses include the cost of the electricity and gas so delivered. Neither does the income include the appropriations made from the tax levy for the current expenses of the plant, including the retirement of the

outstanding debts. Such appropriations are in fact the only amounts charged directly to the taxpayers for street lighting and, in many instances, for lighting municipal buildings:—

Electricity.

	YEAR ENDING JUNE 30.	
	1917.	1918.
INCOME:—		
From sale of commercial arc lights,	¹ \$210 00	¹ \$921 00
sale of commercial incandescent lights,	¹ 19,375 69	¹ 21,898 30
sale of electric power,	² 992,943 03	² 1,031,838 72
sale to other plants and companies,	564,539 07	718,028 23
rent of meters,	11,646 97	11,111 01
rent of fixtures,	994 99	1,288 73
other sources,	2,924 86	3,113 01
	9,192 88	9,916 61
Total, ³	\$1,601,827 49	\$1,798,115 61
EXPENSES:—		
Coal,	\$390,942 97	\$587,027 29
Oil and waste,	6,740 73	6,155 68
Water,	6,602 60	6,759 09
Wages at station,	165,675 71	181,348 51
Station tools and appliances,	6,479 26	26,343 54
Repairs of real estate,	32,137 88	8,730 74
Repairs of steam plant,	43,982 32	25,169 16
Repairs of electric plant,	5,272 01	4,725 73
Current bought,	261,981 80	323,128 80
Wages for care of lights, etc.,	43,188 53	48,268 76
Distribution tools and appliances,	40,766 73	46,640 47
Maintenance of street lamps,	27,178 22	29,197 90
Maintenance of commercial lamps,	14,911 84	11,108 69
Repairs of lines and conduits,	99,981 94	96,806 80
Repairs of meters and transformers,	21,196 75	10,138 88
General salaries,	70,843 23	78,113 81
Salaries of municipal light boards,	3,530 00	3,534 59
Committee expenses,	936 75	372 54
Auditors' fees,	2,735 63	1,664 98
General office expenses,	33,050 30	41,030 72
Rents of office,	3,280 79	3,379 26
Insurance,	29,717 36	26,484 67
Law expenses,	383 62	157 90
Claims,	757 30	232 92
Bad debts,	1,702 46	1,042 04
Incidentals,	233 31	191 81
Total,	\$1,314,210 04	\$1,567,755 28
Balance of operating account,	\$287,617 45	\$230,360 33
With which is to be considered the following:—		
Interest on notes and bonds,	\$90,256 05	\$90,728 24
Depreciation,	150,050 36	164,915 91
Losses on other items,	726 70	1,462 30
Total,	\$46,584 34	\$26,746 12
Less gains on jobbing,	—	8,130 09
Plus gains on jobbing,	3,590 70	—
Balance to be provided for by appropriations for current expenses,	—	\$18,616 43
Leaving an apparent profit of	\$50,175 04	—

¹ By contract.

² By meter.

³ Does not include electricity used for street lighting or for municipal buildings.

Gas.

	YEAR ENDING JUNE 30.	
	1917.	1918.
INCOME: —		
From gas sold by meter,	\$318,151 32	\$389,691 34
sales of coke,	24,820 95	23,586 35
sales of tar,	7,084 83	9,086 16
ammoniacal liquor,	4,467 97	1,733 24
rent of meters,	645 47	563 95
other sources,	180 00	180 00
Total,	\$355,350 54	\$424,841 04
EXPENSES: —		
Coal,	\$110,900 88	\$191,093 08
Gas oil,	42,066 82	67,565 38
Purifying materials,	1,239 29	3,041 91
Water,	734 90	1,099 82
Wages at works,	75,840 11	87,369 42
Tools, apparatus and machinery,	3,760 74	5,543 58
Repairs, real estate,	6,682 70	1,207 19
Repairs and maintenance at works,	23,257 49	28,968 35
Wages of meter takers, clerical labor in distribution department,	10,280 33	11,217 66
Distribution tools, etc.,	8,730 15	11,238 04
Gas stove setting, repairs and renewals,	1,770 51	7,093 19
Repairs, renewals and maintenance of mains and services,	3,048 94	6,355 24
Repairs and renewals of meters,	5,996 33	9,397 00
General salaries,	16,346 81	18,090 46
Salaries of municipal light boards,	450 00	466 64
Committee expenses,	129 92	210 33
Auditors' fees,	757 02	342 73
General office expenses,	6,059 75	6,514 47
Rents,	319 42	358 30
Insurance,	4,252 72	3,817 97
Bad debts,	81 60	2 24
Incidentals,	18 24	52 97
Total,	\$322,224 67	\$461,045 97
Balance of operating account,	\$33,125 87	¹ \$36,204 93
Gains on jobbing,	2,041 84	788 49
Losses on bad bills, etc.,	\$35,167 71	¹\$35,416 44
	2,966 69	144 63
Other charges: —	\$32,201 02	¹\$35,561 07
Interest on bonds and notes,	\$25,072 83	\$23,428 88
Depreciation,	45,277 19	44,462 39
	\$70,350 02	\$67,891 27

¹ Deficit.

Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts:—

	YEAR ENDING JUNE 30.	
	1917.	1918.
ASSETS:—		
Electric:—		
Real estate,	\$250,374 96	\$258,226 83
Steam plant,	756,031 34	750,583 89
Electric plant,	400,614 48	392,935 42
Electric lines,	1,507,320 25	1,555,360 73
Work in process,	620 57	9 50
Other plant items,	821,847 58	884,634 79
Materials,	296,445 42	324,120 60
Gas:—		
Real estate,	519,640 51	517,180 39
Machinery,	310,522 83	309,545 93
Street mains,	395,533 94	393,180 85
Gas meters,	129,421 22	128,466 97
Materials,	87,416 26	68,709 95
General cash (or town treasury),	240,998 38	409,958 76
Depreciation cash,	146,669 90	158,689 61
Due for electricity,	177,275 28	199,316 35
Due for gas,	10,754 87	17,337 66
Other accounts due,	38,155 27	50,793 86
Sinking funds,	358,347 33	375,137 65
	\$6,447,990 39	\$6,794,189 74
LIABILITIES:—		
Appropriations for construction,	\$809,115 83	\$813,414 24
for extraordinary repairs,	5,720 10	5,720 10
for bond payments,	484,516 00	499,644 40
for note payments,	427,199 40	430,129 40
for sinking funds,	352,983 69	367,343 69
for fire alarm,	5,495 40	5,934 88
Overdrafts,	36,198 52	52,559 11
Bonds outstanding,	2,452,650 00	2,576,400 00
Notes payable,	416,292 00	388,650 34
Unpaid bills,	151,125 04	136,231 32
Deposits,	21,168 93	25,086 04
Interest due and not paid,	19 50	—
Interest accrued but not due,	21,137 44	22,494 91
Other amounts due,	3,945 75	4,788 06
Cash overdrawn,	128,722 04	209,223 41
Reserve fund,	1,500 00	1,560 60
	\$5,317,789 64	\$5,539,180 50
Surplus,	1,130,200 75	1,255,009 24
	\$6,447,990 39	\$6,794,189 74

Price.

The following table shows the prices charged by each municipality for commercial electric lighting and power on June 30, 1917 and 1918: —

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Ashburnham, . . .	For light: 10 cents net a k. w. h. for first 300 k. w. h. a month, 9 cents net for 301 to 500 k. w. h. a month and 8 cents a k. w. h. for all over 500 k. w. h. a month. Minimum monthly charge of \$1. No wiring. No free renewals. For power: 5 cents net a k. w. h. Minimum charge of 50 cents a h. p. of connected load.	10	10
Belmont,	For light: 12½ cents gross a k. w. h., with discount of 20% if paid before 15th of month or within 10 days of date of bill. Minimum monthly charge of \$1, less prompt payment discount. No free renewals. For power: same rates and discount as for lighting except where the consumption is 100 or more k. w. h. a month, when the rate is 10 cents net. For cooking, heating and small motors: 10 cents net a k. w. h. for first 10 k. w. h. a month, and 3 cents a k. w. h. for all over 10 k. w. h.; demand limited to 3 k. v. a. Minimum charge of \$1 net a month.	10	10
Boylston,	For light: 12 cents net a k. w. h. Minimum monthly charge of \$1. No wiring or free renewals. For power: 8 cents net a k. w. h. if on separate meter from lighting.	12	12
Braintree,	For light: 10 cents net a k. w. h. Current for moving-picture arcs, 8 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals. For power: 5 cents net to 3 cents net a k. w. h., according to quantity used. For cooking: 3 cents a k. w. h.	10	10
Chicopee,	For light: 9 cents net a k. w. h. for first 100 k. w. h. a month, and 8 cents a k. w. h. for all additional k. w. h. a month. Minimum monthly charge of 50 cents for each meter installed. To customers using light during the daytime an operating charge is made of 4 cents a k. w. h., and a standing charge of 5 cents a k. w. h. divided by the hours a day of full load consumption. No wiring. Renewal of lamps at cost. For power: 7.2 cents net a k. w. h. to 1.68 cents net a k. w. h., according to monthly consumption. Minimum charge of 50 cents a h. p. a month. A discount of 10% to customers who use primary current.	9	9
Concord,	For light: 9 cents net a k. w. h.; 7 cents net a k. w. h. for primary current. Minimum charge of 75 cents a month. An additional charge of 10% on bills not paid by 15th of	9	9

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Concord — <i>Con.</i>	month. No wiring. Carbon lamps renewed free; mazda lamps at cost. For power: 5 cents net a k. w. h. for first 200 k. w. h.; 4 cents net a k. w. h. for next 300; 3 cents net for next 500; 2½ cents net a k. w. h. for next 1,000; 2¼ cents net for next 3,000; and 2 cents net a k. w. h. for all over 5,000 k. w. h. a month. Minimum rate of 2 cents will be increased ¼ of a cent for every increase of 50 cents above \$4 a ton for fuel. Minimum charge of \$1 a month for 1 h. p. or less, and 50 cents a month for each added h. p. For cooking and heating: 3 cents net a k. w. h. for first 50 k. w. h.; 2½ cents net a k. w. h. for next 50 k. w. h.; and 2 cents a k. w. h. for all over 100 k. w. h. Minimum charge of 75 cents a month.		
Danvers, . . .	For light: 12 cents gross a k. w. h., with discount of 1-cent a k. w. h. if paid in 10 days. Minimum charge of \$1 a month. For power: 4 cents net a k. w. h. for motors of less than 5 h. p. For motors of 5 h. p. or more, 4 cents net to 2.75 cents net a k. w. h., according to h. p. of motor and monthly consumption. Minimum charge of \$1 a month.	11	10
Georgetown, . .	For light: 18 cents gross a k. w. h., less discount of 6 cents a k. w. h. for payment within 15 days. Current for moving-picture arcs, 12 cents a k. w. h., less discount of 5 cents a k. w. h. for payment within 15 days. Minimum charge of \$9 a year. No wiring or lamp renewals. For power: 12 cents gross a k. w. h., less discount of 5 cents a k. w. h. for payment within 15 days. For large consumption of power, 12 cents gross a k. w. h., less 7 cents a k. w. h. if paid in 15 days. Minimum charge of \$7.20 a year per h. p.	12	12
Groton, . . .	For light: 10 cents gross a k. w. h. with discount of 20% for payment within 10 days. Minimum charge of 50 cents a month. No wiring and no lamp renewals. For power: 3 cents gross a k. w. h., with discount of 10% for payment within 10 days. Minimum charge of 50 cents a k. w. of demand.	8	9.5
Groveland, . . .	For light: 12 cents gross a k. w. h., with a discount of 1 cent a k. w. h. for payment by the 15th of month. Minimum charge of \$9 a year. No wiring. Carbon lamps renewed free. For power: 12 cents gross a k. w. h. for first 10 k. w. h., and 6 cents a k. w. h. for all over 10 k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month. Minimum charge of \$12 a year.	11	11
Hingham, . . .	For light: 10 cents net to yearly customers; 14 cents net to summer residents. Minimum charge of 50 cents a month to yearly customers, and \$1.50 a month to summer residents. No wiring or free renewals. For power: 7 cents net a k. w. h. with a con-	10	10

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Hingham — <i>Con.</i>	<p>nected load not less than 1,500 watts or more than 3,500 watts; over 3,500 watts, power not to be used between hours of 6 and 10 P.M., 5½ cents a k. w. h. Minimum charge, \$1 a month. To customers having a load of 7,500 watts or over, power not to be used between hours of 6 and 10 P.M., metered on the primary side of transformer and erecting their own installation, 2½ cents a k. w. h. Minimum charge for this service, \$10 a month.</p> <p>For cooking: 4 cents net a k. w. h. Minimum charge of \$1 a month.</p>		
Holden, . . .	<p>For light: 10 cents net a k. w. h. for first 100 k. w. h., 8 cents a k. w. h. for all over 100 k. w. h. Minimum charge of \$1 a month. No wiring and no free renewals.</p> <p>For power: 6 cents net a k. w. h. Minimum charge of \$1 a h. p. a month for over 1 h. p.</p>	10	12
Holyoke, . . .	<p>For light: 8 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment within 10 days. Flaming arcs, 5 cents extra a k. w. h. for maintenance. Minimum charge of 50 cents a month. On contract: 16 c. p. lamp, 6 or 7 nights a week until 12 P.M., \$12 a year; 7 nights a week burning all night, \$24 a year, both with discount of 10% if paid within 10 days; 8 c. p. lamps at one-half these prices, 24 c. p. lamps at 1½ times and 32 c. p. lamps at twice these prices.</p> <p>For power: 5 cents net a k. w. h. for first 200 k. w. h.; 4½ cents a k. w. h. for next 200; 3½ cents a k. w. h. for next 300; 3¼ cents a k. w. h. for next 300; and 3 cents a k. w. h. for next 3,000 k. w. h. Minimum charge of 50 cents a month plus 25 cents a connected h. p. or fraction thereof. Day power schedule: 2.3 to 1.4 cents a k. w. h., depending on connected h. p. and number of k. w. h. consumed. Minimum charge of 50 cents a month per h. p. connected. For night or 24-hour use rates from 1.7 to 1.1 cents a k. w. h., depending upon quantity used and monthly consumption. Minimum charge of \$1 a month per h. p. connected.</p>	6	6
Hudson, . . .	<p>For light: 13½ cents gross a k. w. h., less discount of 25% for payment within 15 days of date of bill and 15% for payment within 25 days. In Stow: 18 cents gross a k. w. h., with same discounts as in Hudson. Minimum charge of \$1 a month, subject to lighting discounts. Renewals free for carbon and gem lamps; other lamps at about 50% of cost.</p> <p>For power: 4.5 cents gross to 3.5 cents gross, less discount of 10% for payment in 15 days, according to monthly consumption. In Stow: from 7 cents gross to 5 cents gross, according to h. p. installation and monthly consumption, less discount of 10% for payment in 15 days. A blanket rate of 4½ cents gross a k. w. h., with discount of 10% for prompt payment, for current for both light and</p>	10½	10½

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Hudson — <i>Con.</i>	power applying to customers using over 2,000 k. w. h. monthly. Minimum monthly charge, \$1 for each h. p. or fraction of a h. p. For cooking and heating: 5 cents gross a k. w. h., with discount of 20% for payment by 15th of month.		
Hull,	For light: 14 cents net a k. w. h. to yearly customers; 17 cents a k. w. h. to transient or summer customers. Customers having a gross bill of \$50 or more a month will receive a discount of 10%; if gross bill is \$100 or more a month a discount of 15% will be allowed. Any customer using electricity the entire 12 months of the year at a voltage of 2,200 to 2,300, metered at this voltage, and the department not furnishing any apparatus beyond meter, with amount of capacity required in either July or August not exceeding the capacity required in any of the other 10 months of the calendar year, and with a yearly consumption of 48,000 k. w. or more, will be charged at the rate of 6½ cents a k. w. h. Minimum charge of \$9 a year. Transient customers not less than \$6 a season. For power: 6 cents net a k. w. h. to any customer not using electricity from 7 p.m. to 12 midnight. Minimum charge, 50 cents a month. Customers with the right to use power at any time during 24 hours, to pay for a service or capacity charge of \$30 a year a k. w. for all electricity used. For cooking: 4 cents net a k. w. h. for first 100 k. w. h. and 3 cents a k. w. h. for all in excess of 100 k. w. h., with a minimum charge of \$6 a meter for season or year.	14 ¹	14 ¹
Ipswich,	For light: 12 cents gross a k. w. h., with discount of 10% a k. w. h. for payment before the 20th of month. Minimum monthly charge of 50 cents. No wiring or free lamp renewals. For power: 5 cents net a k. w. h.	10.8	9
Littleton,	For light: 15 cents gross a k. w. h., with discount of 10% for payment on or before the 15th of month. Minimum monthly charge of 75 cents. Wiring at cost plus 20%. No free renewals. For power: same rates as for light.	13.5	13.5
Lunenburg,	For light: 12 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring or free lamp renewals. For power: 5 cents net a k. w. h.	12	12
Mansfield,	For light: 11 cents gross a k. w. h. for first 250 k. w. h. and 8 cents a k. w. h. for over 250 k. w. h., less discount of 1 cent a k. w. h. for payment in 15 days. By contract: 50 cents a month for each 16 c. p. lamp or its equivalent. Minimum monthly charge of 75 cents. No wiring or free renewals. For power: 7 cents gross to 2.6 cents, according to quantity consumed, less discount of 10% for payment in 15 days. Minimum monthly charge of \$1 a h. p. installed. Rates	10	10

¹ 17 cents to summer customers.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Mansfield — <i>Con.</i>	for 13,000 volt electricity, 2.3 cents a k. w. h. for first 15,000 k. w. h., 1.7 cents a k. w. h. on next 15,000 k. w. h., and 1.4 cents a k. w. h. on next 53,333 k. w. h., with discount of 10%; all over 83,333 k. w. h., 1.455 cents net a k. w. h.		
Marblehead,	For heating and cooking: 4 cents net a k. w. h. Minimum monthly charge of 75 cents. For light: 13 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment on or before the 15th of month. Minimum monthly charge of 50 cents. No wiring or lamp renewals. For power: 6 cents net a k. w. h. to 3 cents a k. w. h., according to quantity used. Minimum monthly charge of \$2. For heating: 5 cents net a k. w. h. Minimum monthly charge of \$1.	11	11
Merrimac,	For light: 20 cents gross a k. w. h., less discounts, for payment by 15th of month, of 25% on bills of \$15 or less to 50% on bills from \$100 and over a year. Minimum monthly charge of 75 cents. No wiring or lamp renewals. For power: to yearly customers \$21 a year for 250 k. w. h. or less; for more than 250 k. w. h. a year, 8½ cents gross a k. w. h. to 4 cents a k. w. h., according to consumption, with discount to all customers of 10% for payment on or before the 15th of month.	15	15
Middleborough,	For light: 13 cents gross a k. w. h. for first 100 k. w. h., 11 cents a k. w. h. for next 300 k. w. h., 10 cents a k. w. h. for all over 400 k. w. h., with discount for payment before 20th of month of ½ cent a k. w. h. Minimum charge of \$9 a year. No wiring or lamp renewals. For power: 10 cents net a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption.	12.5	12.5
Middleton,	For light: 12 cents net. No wiring or lamp renewals. Minimum monthly charge of \$1. For power: 9 cents net a k. w. h.	12	12
North Attleborough,	For light: 15 cents gross a k. w. h., with discount of 5 cents if paid by 16th of month. Minimum yearly charge for breakdown service, \$6 a k. w. connected transformer capacity, less current consumed, or meter rental of 50 cents net a month. No free wiring or lamp renewals. For power: 10 cents gross a k. w. h. or 7½ cents gross a h. p., with discounts of from 5 to 70%, according to monthly consumption, and a discount of 10% for payment by 16th of month. Minimum charge of \$1 a h. p. a month. Continuous service: 3.5 to 2.09 cents net a k. w. h., including prompt payment discounts, according to monthly consumption; or \$73.92 to \$44.32 a h. p. a year, according to h. p. demand. For heating: 5 cents gross a k. w. h., with discount of 20% if paid by 16th of month.	10	10

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Norwood, . . .	<p>For light: 9 cents net a k. w. h. Yearly rate: 15 cents a k. w. h. for primary usage, 4 cents a k. w. h. for secondary usage. Minimum monthly charge of \$1. No wiring. Lamp renewals free.</p> <p>For power: 12 cents net a k. w. h. for primary usage, 8 cents a k. w. h. for secondary usage and 4 cents a k. w. h. for remaining usage. Discount of 33½% on excess of \$25 a month. Customers having more than 10 k. w. demand, \$2 a k. w. demand plus 1.9 cents a k. w. h. for k. w. h. used.</p>	9	9
Paxton, . . .	<p>For light: 12 cents net. Minimum charge of \$1 a month. No wiring or free lamp renewals.</p> <p>For power: 8 cents net a k. w. h.</p>	12	12
Peabody, . . .	<p>For light: 12 cents gross a k. w. h. in Peabody, less discount of 10% for payment on or before 15th of month. In Lynnfield 14 cents a k. w. h., with discount of 10% for payment on or before 15th of month. Flat rates: burning until 10 o'clock for 300 nights a year, 40 cents for a 40-watt lamp to \$1.95 for a 250-watt lamp; same lamps burning every night in the year, 45 cents to \$2.35 a month; burning until 11 o'clock, from 45 cents to \$2.45 for 300 nights a year, and 55 cents to \$2.95 a month for every night in the year; burning until 12 o'clock, from 55 cents to \$2.95 a month for 300 nights, and 65 cents to \$3.55 a month for every night; burning until 1 o'clock, add to the 12 o'clock rates the difference between the 11 and 12 o'clock rates. Minimum charge, \$6 a year. No wiring. Renewals free of gem or metallized filament lamps.</p> <p>For power: 10½ cents gross a k. w. h. for first 10 k. w. h. a month, 5½ cents for first 200 k. w. h. in excess of first 10 k. w. h., ranging from this down to 1½ cents a k. w. h. as monthly consumption increases, with discount of 10% for payment on or before 15th of month. Minimum charge of \$1 a month a k. w. of connected load.</p>	10.8 ¹	10.8 ¹
Princeton, . . .	<p>For light: 12 cents gross a k. w. h. for less than 100 k. w. h. and 10 cents a k. w. h. for 100 k. w. h. or over, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1. No wiring and no free renewals.</p> <p>For power: 6 cents gross, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1.</p>	10.8	10.8
Reading, . . .	<p>For light: 12 cents gross a k. w. h. in Reading, 15 cents gross in North Reading, Lynnfield Center and Wilmington, with discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$9. No wiring or free renewals of lamps.</p> <p>For power: 5 cents gross to 2 cents net a k. w. h., according to monthly consumption, with discount of 10% for payment on or before the 15th of month, plus a service charge</p>	10.8 ²	9.9 ²

¹ 12.6 cents in Lynnfield.² 13.5 cents in North Reading, Lynnfield Center and Wilmington.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Reading — <i>Con.</i>	<p>of 60 cents a month per horsepower of connected load. The monthly service charge constitutes the minimum charge.</p> <p>For cooking and heating: 3 cents gross a k. w. h., less discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$12.</p> <p>For charging storage batteries: 4 cents gross a k. w. h. less discount of 10% for payment on or before the 15th of month. Minimum charge of \$12 a year.</p>		
Rowley, . . .	<p>For light: 11 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals.</p> <p>For power: same rate as for light.</p>	11	12.5
Shrewsbury, . . .	<p>For light: 12 cents gross a k. w. h. for first 100 k. w. h. a month, with discount of 10% for payment in 15 days; 10 cents a k. w. h. net for all over 100 k. w. h. Minimum charge of \$6 a year. No wiring or free renewals.</p> <p>For power: 5 cents net a k. w. h. Minimum charge of \$24 a year.</p>	10.8	10.8
South Hadley, . . .	<p>For light: 13 cents gross a k. w. h., with discounts, for payment in 10 days, from 10 to 40%, according to amount of bill. Minimum monthly charge of 50 cents. Sign rate: 5 cents per k. w. h. for any amount. Minimum charge, \$1.50 a month. No free lamp renewals. Wiring at cost plus 10%.</p> <p>For power: 6 cents net a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption.</p> <p>For heating: 5 cents net a k. w. h. for 100 k. w. h. or less a month; 4.5 cents for 100 to 250 k. w. h.; 4 cents for all over 250 k. w. h. Minimum charge of \$1.50 a month.</p>	11.7	11.7
Sterling, . . .	<p>For light: 10 cents net a k. w. h. to 6 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1. Minimum charge of \$6 for a season of four months. No wiring or free renewals.</p> <p>For power: 6 cents net a k. w. h. to 3.7 cents net a k. w. h., according to monthly consumption. Monthly minimum charge of \$1.</p> <p>For heating: 6 cents net a k. w. h. for the first 25 k. w. h. and 4 cents a k. w. h. for all over 25 k. w. h. Minimum yearly charge of \$12.</p>	10	10
Taunton, . . .	<p>For light: 12 cents gross a k. w. h. for first 100 k. w. h. a month, 11 cents a k. w. h. for next 500 k. w. h. a month, and 10 cents a k. w. h. for all over 600 k. w. h. a month, with discount of 10% for payment by the 15th of month. Minimum charge of 75 cents a month. By contract: an operating charge of 5 cents a k. w. h. and a standing charge of 7 cents a k. w. h. divided by the hours a day of full load consumption, with a discount of 10% of the gross charge if the bill is paid on or before the 15th of the month. No wiring. Renewals free for carbon lamps; at slightly above cost for tungsten lamps.</p>	10.8	9.9

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Taunton — <i>Con.</i>	<p>For power: 7 cents gross a k. w. h. for first 100 k. w. h. a month, 5 cents for next 300 k. w. h. a month, 4 cents a k. w. h. for next 500 k. w. h. a month, 3 cents a k. w. h. for next 1,000 k. w. h. a month, 2½ cents a k. w. h. for next 3,000 k. w. h. a month and 2 cents a k. w. h. for all additional k. w. h., with discount of 10% for payment by the 15th of the month. Minimum charge of 75 cents a month for first h. p. or fraction thereof, and 50 cents for each additional h. p. installed.</p> <p>For heating: 4½ cents gross a k. w. h., with discount of 10% for payment in 15 days. Minimum charge of 75 cents a month.</p>		
Templeton,	<p>For light: 11 cents net a k. w. h. Minimum monthly charge of 75 cents for first meter, 50 cents for each additional meter installed. No wiring.</p> <p>For power: 8 cents net a k. w. h. for first 100 k. w. h., 6 cents a k. w. h. for second 100, and 5 cents a k. w. h. for all over 200 k. w. h. Minimum monthly charge of \$1 for first h. p. installed and 50 cents for each additional h. p.</p>	11	11
Wakefield,	<p>For light: 13 cents gross a k. w. h., with discount of 3 cents a k. w. h. for payment on or before 15th of month. Store window lighting: every night until 9 o'clock, commercial lights burning until 12 o'clock, 3 or more arc lights, 13 cents gross, with discount of 3 cents for prompt payment. Moving-picture theatres: 10 cents a k. w. h., with discount of 2 cents a k. w. h. Signs: 10 cents a k. w. h., with discount of 3 cents a k. w. h. No wiring or free renewals. Minimum charge of \$9 a year.</p> <p>For power: 10 cents gross a k. w. h. to 6 cents a k. w. h., according to monthly consumption, less discount of 3 cents a k. w. h. for payment on or before 15th of month. Minimum monthly charge of 75 cents a h. p. on from 1 to 3 h. p., \$2.50 on 3 to 10 h. p. and \$3 on 10 to 20 h. p.</p>	10	10
Wellesley,	<p>For light: 10 cents gross a k. w. h., less discount of 15% for payment on or before 15th of month. Minimum charge of \$10 a year. Yearly lighting rates: a fixed charge of \$60 a year for each k. w. of demand up to and including 15 k. w., \$36 for each k. w. of demand exceeding 15 and including 55, \$30 for each k. w. of demand exceeding 55, plus charges for current of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all current exceeding 1,500 k. w. h. and including 5,500 k. w. h., and 2½ cents a k. w. h. for all exceeding 5,500 k. w. h. a month. No wiring. Carbon lamps and tungsten lamps of more than 60 watts renewed free; other tungsten lamps at reduced prices.</p> <p>For power: 6 cents gross a k. w. h. for less than 200 k. w. h. and 5 cents a k. w. h. for all in excess of 200 k. w. h., less a discount of</p>	8.5	8.5

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1918.	1917.
Wellesley — <i>Con.</i>	15% for payment on or before the 15th of the month. Minimum charge of \$10 a year for each meter. For cooking, heating and miscellaneous energy: 10 cents gross a k. w. h. up to 20 k. w. h. a month, and 3 cents a k. w. h. for over 20 k. w. h., less discount of 15% if paid by 15th of month. Minimum charge of \$10 a year.		
West Boylston, .	For light: 12 cents net a k. w. h. for first 100 k. w. h. a month; 8 cents a k. w. h. for all in excess of 100 k. w. h. Minimum charge, \$1 a month. No wiring or lamp renewals. For power: 4 cents net a k. w. h.	12	12
Westfield, . . .	For light: 9 cents net a k. w. h. Arc lights: \$8.75 a month for each light. Minimum monthly charge of 50 cents a meter. No wiring. No free lamp renewals. For power: 5½ cents net a k. w. h. for first 200 k. w. h. a month to 2½ cents a k. w. h. for 5,000 k. w. h. or over. Minimum charge of 75 cents a month plus 50 cents for each h. p. or fraction thereof.	9	9

Street Lighting by Municipal Plants.

Prior to 1918 the statutes relating to municipal lighting plants prescribed that the excess of the estimated annual expense (including the gross expense of operation, maintenance and repair, interest on the debt created to pay for the plant, depreciation, sinking fund or debt requirements, and loss, if any, in the operation of the plant during the preceding year) over the estimated income from sales to private consumers should be included in the annual appropriations for maintenance and in the tax levy. For this excess, which it was required thus to raise by taxation, the city or town received its street and, in some cases, its public building lighting. By chapter 77 of the General Acts of the year 1918 the statutes in question were amended in substance, requiring that the managers of municipal lighting shall include in their annual estimates of receipts and expenses an estimate of the cost of the gas or electricity to be used by the city or town, and that the city or town shall include in its annual appropriations not less than such estimated cost. A further change was made in the definition of the cost of gas or electricity to be used by

the city or town, such cost thereafter to include interest on the outstanding debt only, and not on the investment as theretofore. This change provides the municipal lighting plant with a definite income for one of the most important features of its business, namely, the supply of electricity to the street lights and public buildings based upon the actual cost of the service. The act was passed too late in the session, however, to affect the appropriations for the year 1918, and, in consequence, it is impracticable to show statistically for that year what the city or town as a municipal corporation got for the money raised by taxation, and on a basis comparable with the cost to it of lighting its buildings and streets if served by a privately owned plant. This information will be set up in subsequent reports in place of the second table heretofore published under this heading.

The following table shows as heretofore the number of street lights and their wattage installed on June 30, 1918, and the average number in use throughout the year which ended on that date, with the average number of days and hours the same were burned in the several municipalities listed:—

Street Lights — Operation.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Ashburnham,	127	40	127	4.3	30.4
	415 $\frac{1}{2}$	56			
Belmont,	98 $\frac{1}{4}$	256	516	6.9	29.4
	2	385			
Boylston,	53 $\frac{7}{12}$	40	86	5.2	25.5
	26 $\frac{7}{12}$	60			
Braintree,	727 $\frac{1}{4}$	50	730	8.7	29.4
	1 $\frac{5}{8}$	85			
	60 $\frac{5}{12}$	60			
	48	80			
Chicopee,	194 $\frac{1}{2}$	72	1,215	10.8	30.4
	131 $\frac{5}{12}$	155			
	11 $\frac{1}{2}$	310			
	3	330			
Concord,	1,023	50	1,023	6.5	29.5
	163	50			
	648	60			
Danvers,	109	72	974	7.8	29.4
	43 $\frac{1}{2}$	155			
	11	368			
Georgetown,	244 $\frac{1}{3}$	35	246	4.1	26.7
	2	87			
Groton,	247	50	247	7.0	30.4
	264	75			
Groveland,	6	250	270	5.6	26.7
	635	50			
Hingham,	41	266	676	6.4	28.2
	168	60			
Holden,	18	250	186	5.2	26.0

Street Lights — Operation — Continued.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Holyoke,	34 429 5 87 352 127 422	40 100 200 250 400 400 50	907	11.0	30.4
Hudson, { Hudson,	34 2	75 500	449	9.2	29.8
Stowe,	41 540	50 50	2 540	-1	-1
Hull,	13 790	300 40	13	6.1	30.0
Ipswich,	19 104	250 60	809	7.1	30.4
Littleton,	1 67	50 40	104	5.5	27.9
Lunenburg,	2 478	40 47	67	5.7	30.4
Mansfield,	77 310	164 40	557	9.8	30.4
Marblehead,	153 378	350 40	310 153	8.4	30.4
Merrimac,	2 10	60 100	390	5.2	29.2
Middle- borough, { Middleborough,	221 12 4 3 12 2 4	50 200 50 75 200 300 50	233 21 4	8.6 10.3 10.4	28.7 30.3 30.4
Rock, North and South Middle- borough,	95 80 745	50 55 60	95 80	5.3 5.7	30.4 30.4
Middleton,	67 4 2 2	80 200 250 375	820	6.4	30.2
North Attleborough,	329 31 32 ^a ₁₂ 41	50 200 220 65	660 33 41	10.8 10.9 3.8	30.3 24.6
Paxton, { Lynnfield,	57 2 2 328 157 39 39 16 1	32 125 250 32 40 47 72 125 1,000	61	5.1	29.4
Peabody, { Peabody,	76 184 135 5 454 12 48 1 24	320 32 75 40 60 100 170 400 600	76 184 135	7.3 4.3	29.4 28.1
West Peabody,	184 135 5 454	32 75 40 60	184 135	7.3 4.3	29.4 28.1
Princeton, { Reading,	12 48 1 24	100 170 400 600	541	9.9	30.4
Reading, { Lynnfield,	122 241 395 250 436	40 40 40 40 50	122 240 392 250 436	4.4 4.4 5.0 4.7 4.8	30.4 30.4 30.4 22.9 27.1
North Reading,	241 395 250 436	40 40 40 50	240 392 250 436	4.4 4.4 5.0 4.7 4.8	30.4 30.4 30.4 22.9 27.1
Wilmington,	241 395 250 436	40 40 40 50	240 392 250 436	4.4 4.4 5.0 4.7 4.8	30.4 30.4 30.4 22.9 27.1
Rowley,	84 6	56 100	90	5.4	30.4
Shrewsbury,	185 70	56 75	185 69	10.8 6.2	30.4 30.4
South Hadley,	185 70	56 75	185 69	10.8 6.2	30.4 30.4
Sterling,	185 70	56 75	185 69	10.8 6.2	30.4 30.4

¹ Twenty-three are operated by time clock, burning time not known; 18 are operated on same burning time as Hudson.

Street Lights — Operation — Concluded.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Taunton,	{ 1,625 218 31 33	{ 40 160 366 550	{ 1,907	9.6	30.4
Templeton,	{ 276 532 23	{ 50 50 75	{ 276	3.6	26.0
Westfield,	{ 19 16 2 4 2 11 5	{ 175 250 400 200 300 500 40	{ 586	6.9	28.6
Wellesley,	{ 1,056 27 4	{ 43 100 360	{ 1,092	9.4	29.2
West Boylston,	{ 200 71 324	{ 40 60 60	{ 271	6.8	26.5
Westfield,	{ 1 3 48 68	{ 180 450 490 580	{ 280 132	10.7	30.4

The towns of Middleborough, Wakefield and Westfield and the city of Holyoke operate gas plants, the first named since Oct 31, 1893, the second since Aug. 7, 1894, the third since March 14, 1898, and the last since Dec. 15, 1902.

The plant at Middleborough makes water gas, that at Westfield coal gas and those at Holyoke and Wakefield coal and water gas.

During the year 1918 two examinations were made by the State inspector for determining the calorific value and purity of the gas in Middleborough, seven in Wakefield, nine in Westfield, ten in Holyoke. Impurities prohibited by statute were found once in Middleborough and once in Westfield.

The average price received in Holyoke for gas sold in the year ending June 30, 1918, was \$1 per thousand; in Middleborough, \$1.53; in Wakefield, \$1.21; and in Westfield, \$1.30. The maximum net prices in the cities and towns named on June 30, 1918 were: Holyoke, \$1; Middleborough, \$1.50; Wakefield, \$1.35; and Westfield, \$1.45 per thousand cubic feet. The cost of gas during the same period was, in Holyoke, \$1.41, in Middleborough, \$1.29; in Wakefield, \$1.40; in Westfield, \$1.01.

INSPECTION OF GAS AND GAS METERS.

Gas Inspection.

During the year ending Dec. 31, 1918, 572 routine gas inspections were made of the gas supplied by the 61 companies (including 4 municipal plants) supplying more than 50 consumers; efforts were continued to recover light oils from gas by washing in improvised apparatus; and complaints of poor service and other troubles were investigated.

Routine gas testing consists in determining the calorific value of the gas, the amounts of total sulphur and ammonia content, and the presence or absence of sulphuretted hydrogen. By order of the Board, on Dec. 10, 1917, a calorific standard was established to take effect Jan. 1, 1918; this standard requires that gas supplied to consumers shall be of at least 528 total British thermal units. During the year companies manufacturing or selling more than 15,000,000 cubic feet of gas installed calorimeters for the use of the inspectors in determining the calorific value of gas as supplied; the official tests were made without notification and at irregular intervals; in addition, companies made daily tests of heating value, reporting weekly to the Board the results obtained. The gas of ten companies was tested by a portable calorimeter; this apparatus consists of several bulky and delicate pieces, and is complete in itself, requiring only water and gas supplies in a room where the temperature can be controlled. One company, Vineyard Lighting, supplying largely summer business, had closed its plant for the winter a few days before the second test was to be made.

As a result of the year's testing on a calorific basis the following tables show the average and highest and lowest Btu found. It is difficult to draw any definite conclusions as to the efficacy of the particular standard adopted; many companies did not install calorimeters until early in the summer, owing to difficulty in obtaining the instruments; labor and materials were affected by the abnormal times; methods of operation required adjustment to the new basis of valuation, and the period of observation was short. No complaints of

service were received from consumers that could be laid to the different method of valuing gas.

The determination of the chemical impurities in gas was continued by the old methods and apparatus as devised by this office and in use many years. The results obtained appear in the following tables.

Light oil recovery plants were undertaken at four more gas plants, but not developed further owing to the uncertainty of the need of such toluol and benzol by the government.

In examining the complaints of poor service, tests showed low or irregular pressure and improperly adjusted appliances as generally the reasons for such troubles. To give good service, gas of reasonably uniform quality should be supplied under sufficient and regular pressure, so that appliances may be properly adjusted to give efficient results.

The following tables show results of inspection and details of violations.

In the ammonia column 1. — means that the gas did not contain as much as 1 grain of ammonia per 100 cubic feet of gas.

Coal-gas Companies.

COMPANY.	Number of Inspections made.	BRITISH THERMAL UNITS.			GRAINS PER 100 FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Adams,	7	540.80	588.0	519.0	8.68	1.—
Amesbury,	3	719.40	727.8	711.0	12.70	1.—
Amherst,	2	578.00	600.0	556.0	8.75	1.—
Arlington,	12	531.82	546.4	513.0	9.87	1.—
Athol,	10	525.80	546.0	505.5	6.23	1.—
Attleboro,	9	596.96	635.3	568.0	19.54	2.13
Beverly,	13	544.49	581.1	504.1	13.78	1.—
Blackstone,	2	535.00	536.0	534.0	11.55	1.—
Boston,	30	531.54	549.4	484.9	9.79	1.—
Brockton,	11	533.85	550.0	509.0	19.96	2.34
Cambridge,	15	542.29	558.5	534.0	22.48	1.—
Charlestown,	12	588.42	611.6	528.0	24.98	2.85
Citizens' (Nantucket),	2	546.00	562.0	530.0	11.00	1.—
Citizens' (Quincy),	11	536.94	547.0	519.4	9.67	1.—
Clinton,	7	539.33	549.0	530.0	8.64	1.—
Dedham,	11	532.25	549.0	506.8	8.58	1.—
East Boston,	15	533.87	569.0	506.2	10.30	1.—
Easthampton,	5	580.80	590.0	569.0	18.72	1.—
Fall River,	12	538.67	557.1	516.0	9.56	1.—
Fitchburg,	12	531.97	552.2	509.8	18.72	1.85
Framingham,	13	539.77	554.0	515.0	7.88	1.—
Gardner,	10	533.35	576.0	497.0	7.04	1.—
Gloucester,	10	538.81	546.9	531.0	7.98	1.—
Greenfield,	10	538.43	553.0	523.0	8.48	1.—

Coal-gas Companies — Concluded.

COMPANY.	Number of Inspections made.	BRITISH THERMAL UNITS.			GRAINS PER 100 FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Haverhill,	15	535.71	545.0	515.1	8.31	1.—
Holyoke, ¹	10	551.10	587.0	489.0	17.95	1.—
Ipswich,	2	628.00	633.0	623.0	4.20	1.—
Lawrence,	14	591.20	615.0	560.0	15.58	1.—
Leominster,	9	531.92	550.0	506.0	7.33	1.—
Lexington,	2	524.25	533.5	515.0	7.90	1.—
Lowell,	17	558.40	587.0	517.0	20.48	1.—
Lynn,	16	550.27	568.0	532.9	18.12	1.—
Malden,	17	553.98	589.8	520.0	20.90	1.—
Marlborough,	6	510.80	520.0	503.0	7.00	1.—
Middleborough, ¹	2	588.50	596.0	581.0	18.25	1.—
Milford,	8	617.79	646.0	587.0	22.08	1.59
Natick,	2	532.50	554.0	511.0	6.30	1.—
New Bedford,	12	547.45	559.0	529.0	13.48	1.—
Newburyport,	6	608.50	623.0	593.0	19.67	1.37
Newton,	12	531.60	543.0	525.0	10.38	1.—
North Adams,	7	540.00	579.0	522.0	8.36	1.—
Northampton,	8	540.78	562.0	525.7	19.71	3.06
North Attleborough,	9	600.00	631.0	556.0	11.80	2.26
Norwood,	9	552.05	626.0	517.0	19.28	1.—
Old Colony,	11	530.25	541.0	516.0	7.57	1.—
Otis (Ware),	2	667.00	707.0	627.0	11.10	3.60
Pittsfield,	8	570.25	591.0	534.0	9.31	1.91
Plymouth,	9	588.58	639.0	532.0	18.70	3.55
Salem,	14	555.38	580.0	532.5	11.78	1.—
Spencer,	7	538.29	554.4	527.0	8.20	1.—
Springfield,	17	535.65	570.0	497.0	20.47	1.—
Suburban (Revere),	11	545.14	569.0	520.3	21.72	1.—
Taunton,	14	584.79	623.8	547.0	30.67	1.—
Vineyard (Oak Bluffs),	1	532.00	—	—	— ²	1.—
Wakefield, ¹	7	636.00	685.0	580.0	14.27	2.01
Webster,	3	574.00	584.0	564.0	7.67	1.—
Westfield, ¹	9	641.50	684.0	612.0	20.09	1.40
Williamstown,	2	519.00	526.0	512.0	8.45	1.—
Woburn,	6	651.60	672.0	617.0	14.97	8.35
Worcester County,	5	559.60	589.0	531.0	8.68	1.—
Worcester,	19	539.83	569.0	517.9	15.07	1.—

¹ Municipal plant.² Lost.*Deficient British Thermal Units.*

[Legal standard, 528 minimum.]

COMPANY.	Total Number of Inspections.	British Thermal Units.	Date.
Adams,	7	522.0	July 11
Adams,	—	519.0	Aug. 14
Adams,	—	525.0	Nov. 8
Arlington,	12	520.3	Apr. 9
Arlington,	—	513.0	Nov. 27
Athol,	10	505.5	Apr. 24
Athol,	—	506.5	May 1

Deficient British Thermal Units — Continued.

COMPANY.	Total Number of Inspections.	British Thermal Units.	Date.
Athol,	—	523.0	Sept. 3
Athol,	—	524.0	Oct. 8
Athol,	—	526.0	Dec. 4
Beverly,	13	504.1	Apr. 17
Beverly,	—	526.0	June 27
Boston,	30	484.9	Feb. 7
Boston,	—	517.0	Mar. 13
Boston,	—	520.2	Apr. 26
Boston,	—	513.0	Sept. 24
Boston,	—	526.0	Nov. 14
Boston,	—	519.0	Nov. 26
Boston,	—	524.0	Dec. 11
Boston,	—	517.0	Dec. 17
Brockton,	11	526.8	Jan. 23
Brockton,	—	525.0	Aug. 16
Brockton,	—	509.0	Oct. 22
Brockton,	—	519.0	Nov. 5
Citizens' (Quincy),	11	519.4	May 20
Citizens' (Quincy),	—	526.0	Dec. 26
Dedham,	11	506.8	Mar. 15
Dedham,	—	522.0	June 22
Dedham,	—	520.0	Oct. 24
East Boston,	15	506.2	Jan. 10
East Boston,	—	513.7	Apr. 4
East Boston,	—	511.5	May 4
East Boston,	—	527.0	Dec. 3
Fall River,	12	516.0	Oct. 31
Fitchburg,	12	509.8	Mar. 19
Fitchburg,	—	525.7	Apr. 11
Fitchburg,	—	516.0	July 12
Fitchburg,	—	515.0	Oct. 23
Fitchburg,	—	516.0	Nov. 27
Framingham,	13	523.1	Mar. 20
Framingham,	—	515.0	Dec. 13
Gardner,	10	500.9	May 1
Gardner,	—	518.0	Sept. 3
Gardner,	—	509.0	Oct. 8
Gardner,	—	497.0	Nov. 8
Greenfield,	9	523.0	Aug. 28
Greenfield,	—	526.0	Nov. 7
Haverhill,	14	523.0	Mar. 8
Haverhill,	—	527.6	Apr. 18
Haverhill,	—	515.1	May 16
Holyoke, ¹	10	518.9	May 2
Holyoke,	—	489.0	June 25
Leominster,	9	506.0	June 20
Leominster,	—	527.0	Sept. 20
Leominster,	—	514.0	Oct. 23
Lexington,	2	515.0	Oct. 16
Lowell,	17	517.0	Aug. 28
Lowell,	—	526.0	Sept. 11
Malden,	17	520.0	Apr. 10
Marlborough,	6	504.0	Aug. 17
Marlborough,	—	520.0	Sept. 11
Marlborough,	—	503.0	Nov. 16
Marlborough,	—	509.0	Dec. 6
Marlborough,	—	518.0	Dec. 31
Natick,	2	511.0	Dec. 20
Newton,	12	525.0	Aug. 27

¹ Municipal plant.

Deficient British Thermal Units — Concluded.

COMPANY.	Total Number of Inspections.	British Thermal Units.	Date.
Newton,	—	526.0	Sept. 21
Newton,	—	526.0	Nov. 1
North Adams,	7	522.0	July 11
North Adams,	—	523.0	Oct. 18
North Adams,	—	522.0	Nov. 8
Northampton,	8	525.7	May 2
Norwood,	6	517.0	Aug. 9
Norwood,	—	523.0	Nov. 13
Old Colony,	11	523.0	Oct. 25
Old Colony,	—	516.0	Dec. 3
Spencer,	7	527.0	Sept. 6
Springfield,	17	497.0	Mar. 19
Springfield,	—	520.3	May 2
Springfield,	—	527.1	May 15
Springfield,	—	501.0	Aug. 13
Springfield,	—	527.0	Aug. 22
Springfield,	—	526.0	Aug. 30
Suburban (Revere),	11	520.3	Mar. 28
Suburban (Revere),	—	524.3	Apr. 13
Williamstown,	2	512.0	Aug. 29
Williamstown,	—	526.0	Nov. 7
Worcester,	19	517.9	Mar. 27
Worcester,	—	525.0	May 29

Excess of Sulphur in Grains per 100 Cubic Feet.

[Legal maximum, 30 grains.]

COMPANY.	Total Number of Inspections.	Quantity (Grains).	Date.
Charlestown,	12	35.4	Apr. 9
Charlestown,	—	33.4	Aug. 14
Charlestown,	—	30.7	Nov. 26
Charlestown,	—	31.9	Dec. 18
Holyoke, ¹	10	30.9	Oct. 3
Lawrence,	14	35.7	July 18
Lowell,	17	32.7	July 18
Lynn,	16	33.0	Mar. 6
Malden,	17	32.1	Aug. 29
Milford,	8	34.6	Nov. 13
Milford,	—	31.1	Nov. 26
Plymouth,	9	32.7	May 10
Suburban (Revere),	11	36.4	Sept. 5
Taunton,	14	34.4	Mar. 7
Taunton,	—	36.2	Mar. 28
Taunton,	—	32.3	May 8
Taunton,	—	37.7	June 5
Taunton,	—	30.2	Sept. 13
Taunton,	—	35.2	Sept. 27
Taunton,	—	31.2	Oct. 22
Taunton,	—	32.4	Dec. 13
Westfield, ¹	9	34.5	Oct. 3

¹ Municipal plant.

Excess of Ammonia in Grains per 100 Cubic Feet.

[Legal maximum, 10 grains.]

COMPANY.	Total Number of Inspections.	Quantity (Grains).	Date.
Charlestown,	12	11.5	Nov. 14
Plymouth,	9	17.5	Aug. 22
Woburn,	6	18.9	Feb. 15
Woburn,	—	13.3	June 19
Woburn,	—	13.0	July 25

Sulphuretted Hydrogen.

[Legal standard, none allowed.]

COMPANY.	Total Number of Inspections.	Date.
Amesbury,	3	Apr. 10
Amesbury,	—	May 15
Beverly,	13	Jan. 25
Boston,	30	Feb. 7
Citizens' (Quincy),	11	May 20
Citizens' (Quincy),	—	Dec. 10
Clinton,	7	June 20
Clinton,	—	Dec. 6
Fall River,	12	Apr. 4
Fall River,	—	Sept. 27
Framingham,	13	Feb. 1
Framingham,	—	Aug. 2
Framingham,	—	Aug. 20
Framingham,	—	Sept. 12
Framingham,	—	Sept. 25
Framingham,	—	Nov. 6
Framingham,	—	Dec. 13
Framingham,	—	Dec. 31
Gardner,	10	Oct. 8
Gardner,	—	Nov. 8
Greenfield,	10	Aug. 28
Leominster,	9	July 3
Lowell,	17	Oct. 30
Malden,	17	Jan. 25
Malden,	—	Dec. 26
Marlborough,	6	Feb. 1
Marlborough,	—	Sept. 11
Marlborough,	—	Dec. 31
Middleborough, ¹	2	Nov. 13
Natick,	2	Dec. 20
New Bedford,	12	Apr. 23
New Bedford,	—	May 17
New Bedford,	—	June 5
New Bedford,	—	July 31
New Bedford,	—	Aug. 13
New Bedford,	—	Sept. 10
New Bedford,	—	Dec. 19
Old Colony,	11	June 6

¹ Municipal plant.

Sulphuretted Hydrogen — Concluded.

COMPANY.	Total Number of In- spections.	Date.
Old Colony,	—	Sept. 14
Old Colony,	—	Oct. 25
Pittsfield,	8	Aug. 13
Spencer,	7	Oct. 2
Spencer,	—	Nov. 14
Springfield,	17	Feb. 14
Springfield,	—	Mar. 19
Springfield,	—	May 15
Springfield,	—	Aug. 13
Springfield,	—	Aug. 22
Springfield,	—	Aug. 30
Suburban (Revere),	11	Dec. 23
Taunton,	14	Sept. 13
Taunton,	—	Sept. 27
Westfield, ¹	9	Nov. 21
Worcester County,	5	Dec. 6
Worcester,	19	Sept. 6

¹ Municipal plant.

EUDIOMETRIC ANALYSES.

Number.	PLACE.	Date.	Illuminants.	Marsh Gas.	Hydrogen.	Carbon Monoxide.	Nitrogen.	Oxygen.	Carbon Dioxide.
286	Boston,	Jan. 4	7.77	16.12	37.81	27.12	6.51	0.15	4.52
287	Boston,	Jan. 8	6.68	15.73	37.86	27.87	6.96	0.08	4.82
288	Boston,	Mar. 27	6.99	17.71	37.59	25.02	8.01	0.38	4.30
289	Boston,	May 10	7.55	11.52	41.12	33.86	2.79	0.12	3.04
290	Quincy,	May 20	8.05	11.41	41.30	34.27	2.42	0.35	2.20

The first three samples were taken at the Central Testing Station, Hilton Street, and were for information in calorific work. No. 289 was taken at the drug store, 124 Harvard Street, Dorchester, and No. 290 at the time of a routine inspection at Quincy.

A study of the inspections of the companies made during the five years from 1914 to 1918, inclusive, shows the following facts: —

	1914.	1915.	1916.	1917.	1918.
Number of inspections made,	594	700	711	439	572
Number of companies subject to inspection,	66	65	64	61	61
Number of companies showing deficiency in candle power,	11	14	23	18 ¹	—
Highest candle power,	26.5	24.9	25.2	26.3 ¹	—
Lowest candle power,	14.3	15.0	13.7	11.7 ¹	—
Average candle power,	17.68	17.47	17.30	16.81 ¹	—
Average candle powers:—					
Coal gas, 10 companies,	16.96	16.77	16.67	16.40 ¹	—
Water gas, 22 companies,	18.74	18.23	17.98	17.13 ¹	—
Mixed coal and water gas, 10 companies,	17.33	17.09	16.88	16.52 ¹	—
Number of companies showing deficiency in British thermal units,	—	—	—	—	32
Highest British thermal units,	—	—	—	—	727.8
Lowest British thermal units,	—	—	—	—	484.9
Average British thermal units,	—	—	—	—	561.0
Average British thermal units:—					
Coal gas, 11 companies,	—	—	—	—	603.6
Water gas, 25 companies,	—	—	—	—	553.2
Mixed coal and water gas, 25 companies,	—	—	—	—	550.1
Number of companies showing sulphuretted hydrogen,	11	15	17	20	25
Number of companies showing excess of sulphur,	6	3	5	4	11
Number of companies showing excess of ammonia,	2	2	4	1	3
Largest amount of sulphur,	43.0	39.6	31.5	38.5	37.7
Smallest amount of sulphur,	3.2	3.5	2.4	3.9	2.9
Average amount of sulphur,	14.68	13.30	13.65	14.18	13.34
Largest amount of ammonia,	23.8	13.5	16.6	28.6	18.9
Smallest amount of ammonia,	1.—	1.—	1.—	1.—	1.—
Average amount of ammonia,	1.09	1.—	1.09	1.13	1.26

Gas Meter Inspection.

From Dec. 1, 1917, to Nov. 30, 1918, inclusive, there were 58,674 meters inspected, including 16,201 prepayment meters, as compared with 78,783 inspected during the preceding twelve months.

Meters which pass inspection are sealed in such a manner as to prevent any alteration or adjustment of the rate of registration. Of the 57,974 new or repaired meters 32 failed to pass inspection, in that their registration varied more than 2 per cent. from the standard measure and they were not sealed.

¹ Not including companies participating in calorific investigation.

The following table gives some particulars of the use of prepayment meters during the last five years:—

YEAR.	Three Lights.	Five Lights.	Ten Lights.	Twenty Lights.	Thirty Lights.	Fifty Lights.	Total.	Percent- age of Pre- payment Meters to Total Meters inspected during Year.
1914, . . .	6,731	14,484	53	6	1	1	21,276	26.4
1915, . . .	6,738	17,469	65	10	3	—	24,285	29.8
1916, . . .	6,461	21,152	123	9	9	—	27,754	37.3
1917, . . .	7,237	19,232	46	14	5	—	26,534	33.7
1918, . . .	4,886	11,258	47	9	1	—	16,201	27.6

Of the meters examined during the year ending Nov. 30, 1918, 700 were meters which, being in use, were retested on complaint either of the consumer or gas company; the other meters were new or had been recently repaired. The following table shows the number of meters inspected annually for five years:—

	1914.	1915.	1916.	1917.	1918.
Complaint meters, . .	287	213	217	321	700
Total number, . . .	80,428	81,614	89,376	78,783	58,674

One meter prover and 30 wet experimental meters were calibrated during the year.

COMPLAINT METERS.

Of complaint meters, 700 were inspected during the year ending Nov. 30, 1918, being an increase of 379, or 54.14 per cent. over the preceding year ending Nov. 30, 1917, when 321 were inspected. Of these 700 meters 4 would pass gas but would not register. The average error of the remaining 696 meters was 1.60 per cent. fast; 297, or 42.67 per cent., were fast, the average error being 4.49 per cent.; 46, or 6.61 per

cent., were slow, the average error being 7.58 per cent.; 353, or 50.72 per cent., were correct within the legal limits, being no more than 2 per cent., fast or slow.

Of the fast meters 234 registered between 2 and 5 per cent.; 59, between 5 and 10 per cent.; and 4, 12 per cent. fast. Of the slow meters 26 registered between 2 and 5 per cent.; 16, between 5 and 10 per cent.; 1, 12 per cent., 1, 19 per cent., 1, 37 per cent., and 1, 55 per cent. slow.

A more detailed statement of the meter-testing work appears in the following financial statement for the year ending Nov. 30, 1918:—

NUMBER OF EACH SIZE, AND FEES FOR TESTING METERS.

Number.	Size.		Fees.
14,956,	3 lights,	} at 25 cents, . . .	\$13,467 75
38,915,	5 lights,		
2,775,	10 lights,		
1,062,	20 lights,		
424,	30 lights,	} at 30 cents, . . .	1,354 20
18,	45 lights,		
186,	50 lights,		
49,	60 lights,		
108,	80 lights,	} at 50 cents, . . .	92 50
77,	100 lights,		
32,	150 lights at 90 cents,		
41,	200 lights at \$1.25,		
7,	250 lights at \$1.50,		10 50
14,	300 lights at \$1.70,		23 80
9,	500 lights at \$2.50,		22 50
			<hr/>
			\$15,051 30
30,	experimental wet meters at \$2,		60 00
			<hr/>
			\$15,111 30

OPERATING ACCOUNTS.

Income, 58,673 meters and 30 experimental wet meters, . . .	\$15,111 30
Expenses, including salaries of gas and gas meter inspectors, . . .	15,863 00
<hr/>	
Deficit,	\$751 70

CASH ACCOUNT.

Received for meters, etc., tested,	\$15,111 30
Received for interest on bank balances,	9 11
<hr/>	
	\$15,120 41
Paid treasurer:—	
December, 1917,	\$1,121 07
January, 1918,	1,243 13
February, 1918,	908 07
March, 1918,	1,496 54

April, 1918,	.	.	.	.	.	.	.	\$1,223	23
May, 1918,	.	.	.	.	.	.	.	1,389	31
June, 1918,	.	.	.	.	.	.	.	1,351	36
July, 1918,	.	.	.	.	.	.	.	1,347	58
August, 1918,	.	.	.	.	.	.	.	1,398	82
September, 1918,	.	.	.	.	.	.	.	1,131	01
October, 1918,	.	.	.	.	.	.	.	1,443	88
November, 1918,	.	.	.	.	.	.	.	1,066	41
									\$15,120 41

TESTING OF ELECTRIC METERS.

The testing of electric meters upon the request of customers or companies, under authority of section 190 of chapter 742 of the Acts of 1914, has been continued with the same regulations and the same expert assistance as heretofore. The following table exhibits a comparison of the number inspected during the years the law has been in force: —

1901,	6 ¹	1910,	33
1902,	8	1911,	52
1903,	29	1912,	39
1904,	67	1913,	28
1905,	50	1914,	30
1906,	36	1915,	21
1907,	29 ²	1916,	21
1908,	35	1917,	17
1909,	42	1918,	32

The results of the inspections during the year ending Nov. 30, 1918, are shown in the following table: —

IN-SPECTION NUMBER.	Capacity of Meter (Amperes).	AT ONE-FIFTH LOAD.		AT ONE-HALF LOAD.		AT FULL LOAD.	
		Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.
566,	5	0.9	—	—	—	—	—
569,	5	—	1.3	—	.2	.5	—
573,	5	1.5	—	1.7	—	.9	—
574,	5	—	.3	.7	—	.7	—
576,	5	1.6	—	1.4	—	1.7	—
577,	5	.2	—	.5	—	.7	—
578,	5	1.3	—	1.3	—	1.9	—
580,	5	1.8	—	1.2	—	1.0	—
586,	5	0.7	—	—	0.6	0.5	—
588,	5	2.0	—	2.7	—	2.5	—
589,	5	1.8	—	1.2	—	1.6	—
590,	5	3.2	—	2.2	—	3.0	—

¹ For six months.² To November 30.

IN- SECTION NUMBER.	Capacity of Meter (Amperes).	AT ONE-FIFTH LOAD.		AT ONE-HALF LOAD.		AT FULL LOAD.	
		Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.
591, ¹	5	—	—	—	—	—	—
558, .	10	0.3	—	—	0.2	—	0.8
559, .	10	—	2.4	—	1.6	—	1.5
562, .	10	0.2	—	—	0.2	— ²	— ²
565, ³	10	—	—	—	—	—	—
567, .	10	3.5	—	4.2	—	3.4	—
579, .	10	2.5	—	2.8	—	2.1	—
581, ⁴	10	—	—	—	—	—	—
563, ⁵	25	—	—	—	—	—	—
564, ⁶	25	—	—	—	—	—	—
575, .	20	—	0.5	0.9	—	1.9	—
583, ⁷	15	—	—	—	—	—	—
584, ⁸	15	—	—	—	—	—	—
587, .	15	5.1	—	6.2	—	7.2	—
568, .	50	2.1	—	1.5	—	1.3	—
582, .	50	0.1	—	—	0.5	—	0.1
585, .	50	0.7	—	4.4	—	10.8	—
570, .	75	—	10.5	—	10.3	—	11.0
571, .	100	0.5	—	0.8	—	1.0	—
572, .	150	0.2	—	—	0.9	—	0.8

¹ This is a motor meter, tested under running conditions and found to be 10.4 per cent. too slow.

² Correct at full load.

³ This is a motor meter, tested under running conditions and found to be .2 per cent. too much.

⁴ This is a motor meter, tested under running conditions and found to be 1.3 per cent. too little.

⁵ This is a motor meter, tested under running conditions and found to be .9 per cent. too much.

⁶ This is a demand indicator, tested under running conditions and found to be 60.8 per cent. too slow.

⁷ Low load, 1.1, full load, 1.8, a demand indicator.

⁸ Low load, 2.8, full load, 4.8, a demand indicator.

All fees received during the year from applicants for meter testing, amounting to \$73, have been paid to the Treasurer of the Commonwealth. The services and expenses of the inspector for the year amounted to \$344.95, being \$271.95 above the amount received for fees. No inspections were made upon the request and at the initial expense of the companies.

VIOLATIONS OF LAW.

The following cases of violations of the statute have occurred since the last annual report: by the Amesbury and Salisbury Gas Company, the Buzzards Bay Electric Company, the Vineyard Haven Gas and Electric Company, the Vineyard Lighting Company, the Edgartown Water Company, the Housatonic Water Works Company, the Humarock Beach Water Company, the Monterey Water Company, the Sheffield Water Company, and the municipalities of Ashburnham, Danvers,

Littleton, Lunenburg, Middleborough, Paxton, Princeton, Templeton, Wakefield and West Boylston, in neglecting to make their annual returns to the Board within the time required by law; by the Springfield Gas Light Company, in distributing gas of a lower calorific standard than that prescribed by the Board of Gas and Electric Light Commissioners; by the Taunton Gas Light Company, in distributing gas containing more than 30 grains of sulphur; by the Woburn Gas Light Company, in distributing gas containing more than 10 grains of ammonia; by the Framingham Gas, Fuel and Power Company, the New Bedford Gas and Edison Light Company and the Springfield Gas Light Company, in distributing gas containing sulphuretted hydrogen.

ACCIDENTS.

The abstracts of accidents caused by the gas or electricity manufactured or supplied by companies, persons and municipalities engaged in the manufacture and sale of gas or electricity for light or fuel, whereby employees or other persons have been injured, killed or rendered insensible, will be found in Appendix I. Of those caused by gas, 353 were fatal and 738 non-fatal; 141 of the fatal cases appear to have been suicides, and 55 of the non-fatal were apparently due to suicidal intent. Of the accidents caused by electricity, 24 were fatal and 61 non-fatal. Of the accidents caused by gas, 17 non-fatal were to employees of the companies. Seven of the fatal electric accidents and 35 of the non-fatal cases were employees of the companies.

Respectfully submitted,

ALONZO R. WEED,
MORRIS SCHAFF,
SOLOMON LEWENBERG,

Commissioners.

APPENDICES.

APPENDIX A.—OFFICERS OF COMPANIES.

In accordance with the provisions of section 140 of chapter 742 of the Acts of 1914, the Board herewith presents the names and addresses of the principal officers and directors of the companies which are engaged in the manufacture and sale of gas or electricity for light or heat from the returns made as of June 30, 1918:—

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

PRINCIPAL OFFICERS.

President, A. Stuart Pratt, West Newton, Mass. *Vice-President*, Frederick S. Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, J. T. G. Nichols, Cambridge, Mass. *Clerk*, Edward T. Clark, Boston, Mass. *Superintendent*, F. N. Sanderson, North Abington, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. John W. Hallowell, Milton, Mass. Lot Phillips, West Hanover, Mass. A. Stuart Pratt, West Newton, Mass. Frederick S. Pratt, West Newton, Mass. Dwight P. Robinson, Newton, Mass. James W. Spence, Rockland, Mass.

ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

AGAWAM ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass. F. T. Ley, Springfield, Mass. W. Rodman Peabody, Milton, Mass. Joseph W. Stevens, Greenfield, Mass.

AMESBURY ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Jacob F. Spaulding, Salisbury, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Benjamin F. Sargent, Amesbury, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Jacob F. Spaulding, Salisbury, Mass. Benjamin F. Sargent, Amesbury, Mass. Harland A. Sawyer, Amesbury, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. Harold B. Lamont, West Medford, Mass. Arthur H. Wellman, Malden, Mass. Edward C. Mason, Winchester, Mass.

AMESBURY AND SALISBURY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Daniel Cashman, Haverhill, Mass. *Treasurer and Clerk*, John Cashman, Haverhill, Mass.

DIRECTORS.

Daniel Cashman, Haverhill, Mass. John Cashman, Haverhill, Mass. George Perry, Weymouth, Mass.

AMHERST GAS COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurer*, William D. Kellogg, Boston, Mass. *General Manager*, George W. Lawrence, Greenfield, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Joseph W. Stevens, Greenfield, Mass. Howard M. Turner, Boston, Mass. David Barry, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass.

ARLINGTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

ATHOL GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

Vice-Presidents, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Assistant Treasurer*, M. Bernard Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. M. Bernard Webber, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass.

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer*, Walter T. Soper, Taunton, Mass. *Clerk*, William J. Luther, Attleboro, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Walter T. Soper, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. Henry F. Bassett, Taunton, Mass. Charles W. Davol, Taunton, Mass. Everett S. Capron, Attleboro, Mass. James E. Blake, Attleboro, Mass.

ATTLEBORO STEAM AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Thomas C. Fales, Egypt, Mass. *Vice-President*, J. Edward Hills, Wellesley, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Thomas C. Fales, Egypt, Mass. Vincent Goldthwaite, Wellesley, Mass. J. Edward Hills, Wellesley, Mass. G. Loring Briggs, Brookline, Mass. Nathan C. Harrison, Newton, Mass.

AYER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

A. W. BARNES STEAM SPECIALTY COMPANY.

(BOSTON.)

PRINCIPAL OFFICERS.

President, Albert W. Barnes, Everett, Mass. *Treasurer*, John L. Collins, Dorchester, Mass. *Clerk*, Horace E. Whitten, West Somerville, Mass.

DIRECTORS.

Albert W. Barnes, Everett, Mass. John L. Collins, Dorchester, Mass. Horace E. Whitten, West Somerville, Mass.

BEVERLY GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Andrew W. Rogers, Beverly, Mass. *Treasurer and Clerk*, Charles R. Prichard, Beverly, Mass.

DIRECTORS.

Andrew W. Rogers, Beverly, Mass. Herbert F. Winslow, Beverly, Mass. Sidney W. Winslow, Jr., Beverly, Mass. Charles R. Prichard, Beverly, Mass. Edward H. Winslow, Beverly, Mass. Chauncey W. Waldron, Brookline, Mass.

THE BLACKSTONE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-Presidents*, Chauncey D. Parker, Boston, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Merton E. Grush, Winchester, Mass. Edward L. Bennett, Cambridge, Mass.

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(BOSTON.)

PRINCIPAL OFFICERS.

President, Frances J. Welsh, Everett, Mass. *Treasurer and Clerk*, John W. Rogers, Hyde Park, Mass.

DIRECTORS.

Frances J. Welsh, Everett, Mass. John W. Rogers, Hyde Park, Mass. Arthur W. Krey, Dorchester, Mass.

BOSTON CONSOLIDATED GAS COMPANY.

PRINCIPAL OFFICERS.

President, William A. Wood, Boston, Mass. *Vice-Presidents*, E. N. Wrightington, Brookline, Mass., and Dana D. Barnum, Dedham, Mass. *Treasurer*, E. N. Wrightington, Brookline, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Boston, Mass. *Secretary*, Henry S. Lyons, Brookline, Mass.

DIRECTORS.

Charles F. Adams, Boston, Mass. W. C. Baylies, Boston, Mass. Samuel Carr, Boston, Mass. F. M. Goodwin, Brookline, Mass. Neal Rantoul, Boston, Mass. James L. Richards, Newtonville, Mass. Joseph B. Russell, Cambridge, Mass. Charles G. Smith, Brookline, Mass. Frederic E. Snow, Boston, Mass. William S. Spaulding, Boston, Mass. Edwin S. Webster, Boston, Mass. C. Minot Weld, Readville, Mass. Robert Winsor, Weston, Mass. William A. Wood, Boston, Mass.

BROCKTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Marcus Beebe, Malden, Mass. *Vice-President*, John S. Bartlett, Lynn, Mass. *Treasurer*, Micajah P. Clough, Lynn, Mass. *Clerk*, Charles S. Purinton, Plymouth, Mass. *General Manager*, George H. Priest, Brockton, Mass.

DIRECTORS.

Micajah P. Clough, Lynn, Mass. Joseph S. Bartlett, Lynn, Mass. Charles S. Purinton, Plymouth, Mass. Marcus Beebe, Malden, Mass. H. K. Morrison, Lynn, Mass. B. N. Johnson, Lynn, Mass. R. C. Morse, Milton, Mass.

BUZZARDS BAY ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Asa L. Pattee, Falmouth, Mass. *Vice-President*, Daniel B. Phillips, Falmouth, Mass. *Treasurer*, Eugene Carpenter, Newton, Mass. *Clerk*, F. C. Redfield, Cambridge, Mass.

DIRECTORS.

Henry M. Chamberlain, Boston, Mass. Arthur E. Dyer, Hyannis, Mass. Albert R. Eldredge, Bourne, Mass. Asa L. Pattee, Falmouth, Mass. Daniel B. Phillips, Falmouth, Mass. F. C. Redfield, Cambridge, Mass. Henry H. Taylor, Falmouth, Mass.

CAMBRIDGE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, J. Henry Russell, Cambridge, Mass. *Vice-President*, Gustavus Goepper, Cambridge, Mass. *Treasurer and Clerk*, Welles E. Holmes, Newton, Mass.

DIRECTORS.

J. Henry Russell, Cambridge, Mass. Gustavus Goepper, Cambridge, Mass. John H. Corcoran, Cambridge, Mass. William Minot, Boston, Mass. William Blodget, Chestnut Hill, Mass.

CAMBRIDGE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert M. Barnes, Cambridge, Mass. *Treasurer*, Vinton W. Mason, Cambridge, Mass. *Clerk*, Karl S. Barnes, Cambridge, Mass.

DIRECTORS.

Daniel G. Tyler, Lexington, Mass. Stanley B. Hildreth, Harvard, Mass. George A. Sawyer, Cambridge, Mass. Arthur C. Whitney, Lexington, Mass. Edward W. Hutchins, Boston, Mass. George S. Wright, Watertown, Mass. Albert M. Barnes, Cambridge, Mass.

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Chauncey D. Parker, Boston, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Paul B. Webber, Boston, Mass. Edward C. Mason, Winchester, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Fred T. Ley, Springfield, Mass. Merton E. Grush, West Medford, Mass. Henry I. Harriman, Newton, Mass.

CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

TRUSTEES.

Eugene P. Rowell, Plymouth, Mass. Fred T. Ley, Springfield, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Paul B. Webber, Bedford, Mass. Merton E. Grush, West Medford, Mass. Edward C. Mason, Winchester, Mass.

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Vice-President, George H. Turner, Charlemont, Mass. *Treasurer and Clerk*, William T. Turner, Charlemont, Mass.

DIRECTORS.

George H. Turner, Charlemont, Mass. William T. Turner, Charlemont, Mass. Walter W. Clark, Charlemont, Mass.

CHARLESTOWN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Frank J. Bartlett, Malden, Mass. *Vice-President*, James M. Hunnewell, Boston, Mass. *Treasurer and Clerk*, Samuel J. Fowler, Cambridge, Mass.

DIRECTORS.

Frank J. Bartlett, Malden, Mass. James M. Hunnewell, Boston, Mass. Frank D. Brown, Lexington, Mass. Frank M. Sawtell, Malden, Mass. James W. Austin, Dover, Mass. George O. G. Coale, Boston, Mass. F. Foster Sherburne, Lexington, Mass.

CHESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Clara M. Gardner, Chester, Mass. *Vice-President*, Frank E. Bidwell, Springfield, Mass. *Treasurer and Clerk*, E. LeRoy Gardner, Chester, Mass.

DIRECTORS.

Clara M. Gardner, Chester, Mass. Frank E. Bidwell, Springfield, Mass. E. LeRoy Gardner, Chester, Mass.

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

PRINCIPAL OFFICERS.

President, John S. Grouard, Nantucket, Mass. *Treasurer and Clerk*, Albert G. Brock, Nantucket, Mass.

DIRECTORS.

John S. Grouard, Nantucket, Mass. Albert G. Brock, Nantucket, Mass. George C. Rule, Nantucket, Mass. Roland B. Hussey, Nantucket, Mass. Harry B. Turner, Nantucket, Mass. John C. Ring, Nantucket, Mass. William C. Brock, Nantucket, Mass. Charles R. Prichard, Beverly, Mass. Franklin E. Smith, Newton, Mass.

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

PRINCIPAL OFFICERS.

President, William B. Nichols, Quincy, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Boston, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. Henry C. French, West Newton, Mass. E. M. Richards, West Newton, Mass. Clarence E. Burgin, Quincy, Mass. R. E. Foy, Quincy, Mass. Robert Grant, Brookline, Mass. William B. Nichols, Quincy, Mass.

CLINTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Chandler M. Wood, Winchester, Mass. *Vice-President*, Charles R. Adams, Brookline, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Chandler M. Wood, Winchester, Mass. Charles R. Adams, Brookline, Mass.
Thomas C. Fales, Egypt, Mass. Vincent Goldthwaite, Wellesley, Mass.
B. Devereux Barker, Marblehead, Mass.

EAST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, N. W. Gifford, East Boston, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Assistant Treasurer*, Charles A. Alden, Arlington, Mass. *Clerk*, Arthur S. Bull, Boston, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. N. W. Gifford, East Boston, Mass.
W. H. Allen, Newtonville, Mass. Thomas Hunt, Boston, Mass. Edward Page, Newtonville, Mass. Robert Grant, Brookline, Mass. Edwin M. Richards, West Newton, Mass.

EASTERN MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Isaac S. Hall, West Medford, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Herbert A. Gidney, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass.
D. Edgar Manson, Brookline, Mass. Howard T. Sands, Melrose, Mass. Frank C. Sargent, Malden, Mass.

EASTHAMPTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer* and *Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurer*, John N. Lyman, Easthampton, Mass. *Second Assistant Treasurer*, William D. Kellogg, Boston, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Henry S. Thompson, Concord, Mass. Charles W. Hazelton, Turners Falls, Mass. Fred C. Abercrombie, Turners Falls, Mass. Joseph W. Stevens, Greenfield, Mass. Horace L. Clark, Easthampton, Mass. Charles H. Johnson, Easthampton, Mass. John N. Lyman, Easthampton, Mass. Frank E. Lyman, Easthampton, Mass.

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

PRINCIPAL OFFICERS.

President, Charles L. Edgar, Brookline, Mass. *Vice-President*, Walter C. Baylies, Taunton, Mass. *Treasurer*, Thomas K. Cummins, Milton, Mass. *Clerk*, J. Otis Wardwell, Haverhill, Mass.

DIRECTORS.

Charles F. Adams, 2d, Concord, Mass. Oliver Ames, North Easton, Mass. Walter C. Baylies, Taunton, Mass. Everett W. Burdett, Boston, Mass. I. Tucker Burr, Milton, Mass. Thomas K. Cummins, Milton, Mass. Charles L. Edgar, Brookline, Mass. George R. Jewett, Salem, Mass. Robert Saltonstall, Readville, Mass. C. Minot Weld, Milton, Mass. Robert F. Herrick, Milton, Mass. John E. Thayer, Jr., South Lancaster, Mass.

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

PRINCIPAL OFFICERS.

President, Frederick B. Howard, Brockton, Mass. *Vice-President*, A. Stuart Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, J. T. G. Nichols, Cambridge, Mass. *Clerk*, Edward T. Clark, Boston, Mass. *Manager*, A. F. Nelson, Brockton, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Frederick B. Howard, Brockton, Mass. Frederick S. Pratt, West Newton, Mass. Charles S. Purinton, Plymouth, Mass. Russell Robb, Concord, Mass.

FALL RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert F. Dow, Fall River, Mass. *Vice-President*, Philip Cabot, Boston, Mass. *Treasurer and Clerk*, Owen Durfee, Fall River, Mass.

DIRECTORS.

George A. Ballard, Fall River, Mass. Jerome C. Borden, Fall River, Mass. Spencer Borden, Jr., Fall River, Mass. William L. S. Brayton, Fall River, Mass. Frederick O. Dodge, Fall River, Mass. Albert F. Dow, Fall River, Mass. Robert S. Goff, Fall River, Mass. Oliver S. Howes, Fall River, Mass. James E. Osborn, Fall River, Mass. Philip Cabot, Boston, Mass. Robert S. Hale, Boston, Mass.

FALL RIVER GAS WORKS COMPANY.

PRINCIPAL OFFICERS.

President, Frederick P. Royce, Dedham, Mass. *Vice-Presidents*, Guy L. Weymouth, Belmont, Mass., and Jason O. Leighton, Somerville, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurers*, J. T. G. Nichols, Cambridge, Mass., and Sidney E. Baker, Fall River, Mass. *Clerk*, George A. Peirce, Boston, Mass. *Manager*, Joseph E. Nute, Fall River, Mass.

DIRECTORS.

Philip Dexter, Boston, Mass. Alfred D. Foster, Milton, Mass. George C. Lee, Westwood, Mass. Russell Robb, Concord, Mass. Frederick P. Royce, Dedham, Mass. Philip Stockton, Manchester, Mass. Charles A. Stone, Boston, Mass. Edward R. Utey, Cambridge, Mass. Edwin S. Webster, Newton, Mass.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, D. Edgar Manson, Brookline, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Isaac S. Hall, West Medford, Mass. *Clerk*, Horace P. Wood, West Medford, Mass. *Auditor*, Herbert A. Gidney, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. D. Edgar Manson, Brookline, Mass. Albert B. Tenney, Lexington, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Charles E. Ware, Fitchburg, Mass. Herbert I. Wallace, Fitchburg, Mass. Ber-
non E. Helme, Kingston, R. I. Horace P. Wood, Boston, Mass. Forrest S. Smith, Boston, Mass.

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Maurice J. Curran, Andover, Mass. *Vice-President*, Joseph F. Curran, Brookline, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Maurice J. Curran, Andover, Mass. Joseph F. Curran, Brookline, Mass. Vincent Goldthwaite, Wellesley, Mass.

FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

TRUSTEES.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. Paul B. Webber, Bedford, Mass. M. Bernard Webber, Bedford, Mass. Chandler M. Wood, Winchester, Mass.

FRANKLIN ELECTRIC LIGHT COMPANY.

(TURNERS FALLS.)

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, C. W. Schuler, Montague City, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurer*, M. H. Mahoney, Turners Falls, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. C. W. Schuler, Montague City, Mass. Fred C. Abercrombie, Turners Falls, Mass. Charles W. Hazelton, Montague City, Mass. M. H. Mahoney, Turners Falls, Mass.

GARDNER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Thatcher B. Dunn, Gardner, Mass. *Vice-President*, Malcolm G. Chace, Providence, R. I. *Treasurer*, Francis S. Whittemore, Gardner, Mass. *Clerk*, Richard Y. Fitzgerald, Boston, Mass.

DIRECTORS.

Thatcher B. Dunn, Gardner, Mass. Malcolm G. Chace, Providence, R. I. Francis S. Whittemore, Gardner, Mass. Henry I. Harriman, Newton, Mass. Philip Young, Boston, Mass.

GARDNER GAS, FUEL AND LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John A. Dunn, Gardner, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, James A. Stiles, Gardner, Mass. *Assistant Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

John A. Dunn, Gardner, Mass. Paul B. Webber, Bedford, Mass. Harold A. Lamont, Lexington, Mass. Louis A. Greenwood, Gardner, Mass. James A. Stiles, Gardner, Mass. Edward L. Bennett, Cambridge, Mass. Bowen Tufts, Hull, Mass. Frank J. Pierce, Gardner, Mass. Chauncey D. Parker, Boston, Mass. George A. Dunn, Gardner, Mass. Edward C. Mason, Winchester, Mass.

GLOUCESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, William H. Jordan, Gloucester, Mass. *Vice-President*, Fred A. Barker, Gloucester, Mass. *Treasurer and Clerk*, Robert C. Morse, Boston, Mass. *General Manager*, E. L. Munger, Gloucester, Mass.

DIRECTORS.

William H. Jordan, Gloucester, Mass. Fred A. Barker, Gloucester, Mass. Robert C. Morse, Boston, Mass. Micajah P. Clough, Boston, Mass. Joseph O. Procter, Jr., Boston, Mass. Charles R. Prichard, Beverly, Mass.

GLOUCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Assistant Treasurer*, Bowen Tufts, Hull, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Frank H. Wright, Great Barrington, Mass. Roy A. Curtis, Sheffield, Mass. Eugene P. Rowell, Plymouth, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass.

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Joseph W. Stevens, Greenfield, Mass. *Vice-President*, Philip Cabot, Boston, Mass. *Treasurer and General Manager*, George W. Lawrence, Greenfield, Mass. *Assistant Treasurer*, Linwood E. Hewitt, Greenfield, Mass. *Clerk*, F. Leslie Foss, Greenfield, Mass. *Assistant Manager*, Hugh S. Riddell, Greenfield, Mass.

DIRECTORS.

Joseph W. Stevens, Greenfield, Mass. Charles C. Dyer, Greenfield, Mass. Eugene B. Blake, Greenfield, Mass. William B. Allen, Greenfield, Mass. George W. Lawrence, Greenfield, Mass. Philip Cabot, Boston, Mass. Winthrop Coffin, Brookline, Mass.

GREENFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Wallace L. Mason, Keene, N. H. *Treasurer*, Philip H. Faulkner, Keene, N. H. *Assistant Treasurer*, Edward L. Gay, Keene, N. H. *Clerk*, Charles N. Stoddard, Greenfield, Mass. *Manager*, F. C. Butler, Greenfield, Mass.

DIRECTORS.

Wallace L. Mason, Keene, N. H. Allen Hollis, Concord, N. H. Charles N. Stoddard, Greenfield, Mass. Philip H. Faulkner, Keene, N. H. R. K. Safford, Springfield, Mass.

HARVARD GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

HAVERHILL ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Howard T. Sands, Melrose, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Isaac S. Hall, West Medford, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Herbert A. Gidney, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Albert B. Tenney, Lexington, Mass. Forrest S. Smith, Boston, Mass.

HAVERHILL GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frederick P. Royce, Dedham, Mass. *Vice-President*, Marcy L. Sperry, Milton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, Edward T. Clark, Allston, Mass. *Manager*, F. M. Roberts, Haverhill, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Wallace B. Donham, Newton, Mass. George C. Lee, Westwood, Mass. Russell Robb, Concord, Mass. Frederick P. Royce, Dedham, Mass. Philip Stockton, Manchester, Mass. Edwin S. Webster, Newton, Mass.

HOLYOKE WATER POWER COMPANY.

PRINCIPAL OFFICERS.

President, Charles E. Gross, Hartford, Conn. *Vice-President*, L. Clark Seelye, Northampton, Mass. *Treasurer and Clerk*, Wallace E. Sawin, Holyoke, Mass. *Assistant Treasurer*, Albert F. Sickman, Holyoke, Mass.

DIRECTORS.

Charles E. Gross, Hartford, Conn. Francis Goodwin, Hartford, Conn. Frederick Harris, Springfield, Mass. A. Willard Damon, Springfield, Mass. L. Clark Seelye, Northampton, Mass. Edward B. Hatch, Hartford, Conn. Charles N. Clark, Northampton, Mass. Edward Milligan, Hartford, Conn. Walter L. Goodwin, Hartford, Conn.

HUNTINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry E. Stanton, Huntington, Mass. *Treasurer*, Eliza A. Stanton, Huntington, Mass. *Clerk*, Luke W. Stanton, Huntington, Mass.

DIRECTORS.

Henry E. Stanton, Huntington, Mass. Eliza A. Stanton, Huntington, Mass. Emroy E. Stanton, Huntington, Mass. Luke W. Stanton, Huntington, Mass.

IPSWICH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Daniel Safford, Ipswich, Mass. *Treasurer and Clerk*, George E. Farley, Ipswich, Mass. *Manager*, C. W. Brown, Ipswich, Mass.

DIRECTORS.

Daniel Safford, Ipswich, Mass. C. W. Brown, Ipswich, Mass. Jennie T. Safford, Ipswich, Mass. Emeline F. Farley, Ipswich, Mass. George E. Farley, Ipswich, Mass.

LAWRENCE GAS COMPANY.

PRINCIPAL OFFICERS.

President, N. H. Emmons, Boston, Mass. *Vice-President and Agent*, C. J. R. Humphreys, Lawrence, Mass. *Treasurer*, R. W. Emmons, 2d, Boston, Mass. *Clerk*, H. R. Peverly, Melrose, Mass. *Assistant Agent*, F. H. Sargent, Lawrence, Mass.

DIRECTORS.

N. H. Emmons, Boston, Mass. R. W. Emmons, 2d, Boston, Mass. Frank Brewster, Boston, Mass. C. J. R. Humphreys, Lawrence, Mass. Walter Coulson, Lawrence, Mass. Franklin Butler, Lawrence, Mass.

LEE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Bennett T. Gale, Lee, Mass. *Treasurer, Clerk and General Manager*, Carl Wurtzbach, Lee, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. Bennett T. Gale, Lee, Mass. James A. Rice, Lee, Mass. W. A. Whittlesey, Pittsfield, Mass. D. M. Wilcox, Lee, Mass. Carl Wurtzbach, Lee, Mass.

LENOX ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-Presidents*, M. A. Brown, Lenox, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

M. A. Brown, Lenox, Mass. Isaac J. Newton, Lenox, Mass. Benjamin H. Rogers, Lenox, Mass. Eugene P. Rowell, Plymouth, Mass. Bowen Tufts, Hull, Mass. George W. Perry, Weymouth, Mass. Chauncey D. Parker, Brookline, Mass. Edward C. Mason, Winchester, Mass.

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. Edward F. Blodget, Leominster, Mass. James F. Bacon, Boston, Mass.

LEOMINSTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
Edward F. Blodget, Leominster, Mass. James F. Bacon, Boston, Mass.

LEXINGTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

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President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

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Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

MILFORD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

MILL RIVER ELECTRIC LIGHT COMPANY.

(WILLIAMSBURG.)

PRINCIPAL OFFICERS.

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DIRECTORS.

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PRINCIPAL OFFICERS.

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DIRECTORS.

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PRINCIPAL OFFICERS.

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PRINCIPAL OFFICERS.

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NORTH ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
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NORTHAMPTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
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Harry F. Barrows, North Attleborough, Mass. Ira Richards, North Attleborough, Mass. Edwin A. Coddington, North Attleborough, Mass. Woodbury Melcher, Brookline, Mass. Ira Barrows, New York, N. Y. Ira Richards, Jr., New York, N. Y.

NORTH BROOKFIELD ELECTRIC LIGHT AND POWER COMPANY.

(Unincorporated.)

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President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

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DIRECTORS.

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PRINCIPAL OFFICERS.

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DIRECTORS.

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SALEM ELECTRIC LIGHTING COMPANY.

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SPRINGFIELD GAS LIGHT COMPANY.

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PRINCIPAL OFFICERS.

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PRINCIPAL OFFICERS.

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DIRECTORS.

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TAUNTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

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DIRECTORS.

William C. Davenport, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. John E. Browne, Taunton, Mass. Charles W. Davol, Taunton, Mass. Walter T. Soper, Taunton, Mass.

TURNERS FALLS POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

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DIRECTORS.

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TYNGSBORO ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Daniel C. Parsons, Shirley, Mass. *Vice-President*, Thomas E. Whitaker, Shirley, Mass. *Treasurer*, Henry M. Chamberlain, Boston, Mass. *Assistant Treasurer*, Thomas F. Murray, Newton, Mass. *Clerk*, Alfred L. Shearer, Shirley, Mass.

DIRECTORS.

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UNION LIGHT AND POWER COMPANY.

(FRANKLIN.)

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Merton E. Grush, Winchester, Mass. William S. Kimball, Foxborough, Mass. Edward C. Mason, Winchester, Mass.

UNITED ELECTRIC LIGHT COMPANY.

(SPRINGFIELD.)

PRINCIPAL OFFICERS.

President, Robert W. Day, Springfield, Mass. *Vice-President*, Henry J. Beebe, Springfield, Mass. *Treasurer and Clerk*, William A. Lincoln, Springfield, Mass. *Assistant Treasurer*, Walter L. Mulligan, Springfield, Mass.

DIRECTORS.

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VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry F. Costello, Tisbury, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer and Clerk*, Charles H. Carpenter, Tisbury, Mass. *Assistant Treasurer*, Henry H. Taylor, Falmouth, Mass.

DIRECTORS.

Henry F. Costello, Tisbury, Mass. Charles H. Carpenter, Tisbury, Mass. Henry H. Taylor, Falmouth, Mass. Arthur K. Brown, Boston, Mass.

VINEYARD LIGHTING COMPANY.

(OAK BLUFFS.)

PRINCIPAL OFFICERS.

President, Benjamin C. Cromwell, Tisbury, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer*, Eugene Carpenter, Tisbury, Mass. *Clerk*, F. C. Redfield, Cambridge, Mass.

DIRECTORS.

Benjamin C. Cromwell, Tisbury, Mass. Charles H. Carpenter, Tisbury, Mass. John C. Hamblen, Oak Bluffs, Mass. Francis A. Foster, Edgartown, Mass. Henry M. Chamberlain, Boston, Mass. F. C. Redfield, Cambridge, Mass.

WARE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Henry K. Hyde, Ware, Mass. Edward C. Mason, Winchester, Mass.

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Nathaniel T. Hurlburt, Webster, Mass. *Vice-President*, John W. Dobbie, Webster, Mass. *Treasurer*, Herbert S. Shaw, Webster, Mass. *Clerk*, Fred W. Johnson, Webster, Mass.

DIRECTORS.

John W. Dobbie, Webster, Mass. Nathaniel T. Hurlburt, Webster, Mass. Fred W. Johnson, Webster, Mass. Louis E. Pattison, Webster, Mass. Philip Pearl, Webster, Mass. John H. Platt, Webster, Mass. Herbert S. Shaw, Webster, Mass.

WESTBOROUGH GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

Vice-Presidents, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Assistant Treasurer*, M. Bernard Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass. Bowen Tufts, Hull, Mass.

WEST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Maurice J. Curran, Andover, Mass. *Vice-President*, Joseph F. Curran, Brookline, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Maurice J. Curran, Andover, Mass. Thomas C. Fales, Egypt, Mass. Vincent Goldthwaite, Wellesley, Mass. Henry F. Hurlburt, Jr., Wellesley, Mass. Joseph F. Curran, Brookline, Mass.

WEYMOUTH LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-Presidents*, Arthur H. Wellman, Topsfield, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Arthur H. Wellman, Topsfield, Mass. Bowen Tufts, Hull, Mass. Vincent Goldthwaite, Wellesley, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. Douglas M. Easton, Weymouth, Mass. George W. Perry, Weymouth, Mass. Edward C. Mason, Winchester, Mass.

WILLIAMSTOWN GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. William M. Whitney, Winchendon, Mass. Edward C. Mason, Winchester, Mass. Frank C. Smith, Jr., Worcester, Mass. George W. Perry, Weymouth, Mass. Paul B. Webber, Bedford, Mass. Edward L. Bennett, Cambridge, Mass. Charles R. Adams, Brookline, Mass.

WOBURN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frank H. Monks, Brookline, Mass. *Treasurer and Clerk*, John W. Johnson, Woburn, Mass.

DIRECTORS.

Frank H. Monks, Brookline, Mass. John W. Johnson, Woburn, Mass. David P. Kimball, Boston, Mass. William E. Blodgett, Woburn, Mass. Archibald G. Monks, Waltham, Mass.

WORCESTER COUNTY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

WORCESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President and General Manager, Robert W. Rollins, Worcester, Mass. *Treasurer and Clerk*, Herbert H. Fairbanks, Worcester, Mass. *Assistant General Manager*, Fred H. Smith, Worcester, Mass.

DIRECTORS.

Robert W. Rollins, Worcester, Mass. M. J. Whittall, Worcester, Mass. George T. Dewey, Worcester, Mass. Edgar Reed, Worcester, Mass. F. L. Coes, Worcester, Mass. C. E. Hildreth, Worcester, Mass. R. H. Bullock, Worcester, Mass. J. A. Denholm, Worcester, Mass. F. A. Drury, Worcester, Mass. T. H. Gage, Worcester, Mass. W. E. Sibley, Worcester, Mass.

WORCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Willard B. Osborne, Worcester, Mass. *Vice-President*, Francis H. Dewey, Worcester, Mass. *Treasurer and Clerk*, DeWitt Clinton, Worcester, Mass.

DIRECTORS.

Willard B. Osborne, Worcester, Mass. A. G. Bullock, Worcester, Mass. Francis H. Dewey, Worcester, Mass. Samuel B. Woodward, Worcester, Mass. George Crompton, Worcester, Mass. DeWitt Clinton, Worcester, Mass.

WORCESTER SUBURBAN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Malcolm G. Chace, Providence, R. I. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. George W. Perry, Weymouth, Mass. Henry I. Harriman, Newton, Mass. Malcolm G. Chace, Providence, R. I. Bowen Tufts, Hull, Mass. Gustavus Goepper, Cambridge, Mass. George B. Adams, Adams, Mass. Frank C. Smith, Jr., Worcester, Mass. Edward C. Mason, Winchester, Mass.

APPENDIX B.—GAS AND ELECTRIC COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1918.

[From the returns made, as corrected by the Board.]

For localities supplied see pages 151 and 168.

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

ASSETS.

Electric plant:

Lands and buildings,	\$42,304 47
Steam plant,	29,160 92
Electric plant,	77,180 98
Overhead lines,	236,692 62
Underground conduits, wires and cables,	2,788 50
Transformers,	39,771 98
Meters,	48,162 36
Street lamps and fixtures,	4,834 74

\$480,896 57

Other assets:

Cash,	\$17,901 08
Due for electricity,	20,267 55
Sundry accounts due the company,	16,580 56
Motors on hand,	18,396 51
Electric tools and implements,	3,112 80
Other electric materials and supplies on hand,	32,992 65
Stable and garage equipment,	7,618 70
Office furniture,	358 50
Interest prepaid,	1,442 51
Insurance,	1,148 97

Investments:

Real estate,	2,293 60
Securities,	450 00

122,563 43

Total assets as per books of the company, \$603,460 00

LIABILITIES.

Capital stock,	\$283,500 00
Bonds issued,	25,000 00
Notes payable,	85,000 00

Unpaid bills,	\$21,696 61
Deposits by customers,	398 27
Interest accrued but not due,	312 50
Premium realized on stock issues,	55,350 00
Depreciation reserve,	35,000 00
Amounts due from the company, not included above,	4,398 05
<hr/>	
Total liabilities as per books of the company,	\$510,655 43
Profit and loss balance,	92,804 57
<hr/>	
Total credits,	\$603,460 00

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$5,627 12	
For current bought,	81,518 05	
distribution,	33,943 46	
management,	27,264 44	
taxes,	11,150 95	
incidentals,	4,734 56	
	<hr/>	
	\$164,238 58	
Income from sale of electricity,		\$205,544 57
other sources,		3,276 59
Balance to profit and loss,	44,582 58	
	<hr/>	
	\$208,821 16	\$208,821 16

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$82,531 19
Balance of manufacturing account,		44,582 58
Interest received,		705 08
Rents,		66 73
Jobbing,		3,328 72
Interest paid,	\$5,429 00	
Dividends declared,	22,680 00	
Depreciation reserve,	10,000 00	
Other items,	300 73	
Balance June 30, 1918,	92,804 57	
	<hr/>	
	\$131,214 30	\$131,214 30

ADAMS GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$1,002 90
Buildings,	2,165 64
Machinery and equipment,	2,893 24
Mains,	26,910 30
Services,	10,304 23
Meters,	15,736 28
	<hr/>
	\$59,012 59

Electric plant:

Substation,	\$16,782 79
Overhead lines,	65,195 03
Transformers,	11,314 59
Meters,	9,090 42
Street lamps and fixtures,	5,134 84

\$107,517 67

Other assets:

Cash,	\$4,265 55
Due for gas,	3,356 87
Due for electricity,	4,051 47
Sundry accounts due the company,	6,665 23
Other gas materials on hand,	1,426 52
Gas arc lamps,	94 38
Tools and implements,	805 77
Motors on hand,	1,922 87
Other electric materials and supplies on hand,	4,740 32
Stable and garage equipment,	414 25
Office furniture,	872 17

28,615 40

Total assets as per books of the company, \$195,145 66

LIABILITIES.

Capital stock,	\$60,000 00
Other notes payable,	87,400 00
Unpaid bills,	4,128 18
Deposits by customers,	1,051 49
Unpaid dividends,	3,600 00
Premium realized on stock issues,	3,416 00
Amounts due from the company, not included above,	21,513 45

Total liabilities as per books of the company, \$181,109 12
Profit and loss balance, 14,036 54

Total credits, \$195,145 66

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$62 43	
For gas bought,	22,786 81	
distribution,	4,351 78	
management,	3,752 91	
taxes,	1,128 23	
incidentals,	384 34	
	<hr/>	
	\$32,466 50	
Operating expenses (electric):		
At station,	\$41 08	
For current bought,	20,165 16	
distribution,	5,007 65	
management,	5,884 85	
taxes,	2,301 48	
incidentals,	505 94	
	<hr/>	
	33,906 16	

	Dr.	Cr.
Income from sale of gas,		\$34,463 18
sale of electricity,		50,849 69
other sources, electric,		1,518 49
Balance to profit and loss:		
Gas,	\$1,996 68	
Electric,	18,462 02	
	<u>\$86,831 36</u>	<u>\$86,831 36</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$13,817 36
Balance of gas manufacturing account,		1,996 68
Balance of electric manufacturing account,		18,462 02
Interest received,		25 20
Jobbing,		828 16
Interest paid,	\$6,133 38	
Dividends declared,	10,800 00	
Depreciation,	3,789 17	
Other items,	370 33	
Balance June 30, 1918,	14,036 54	
	<u>\$35,129 42</u>	<u>\$35,129 42</u>

AGAWAM ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$9,683 68	
Overhead lines,	110,893 42	
Transformers,	8,091 53	
Meters,	6,870 58	
Street lamps and fixtures,	430 14	
		<u>\$135,969 35</u>
Other assets:		
Cash,	\$6,357 58	
Due for electricity,	7,335 19	
Sundry accounts due the company,	1,277 94	
Other electric materials and supplies on hand,	5,585 48	
Stable and garage equipment,	1,339 91	
Prepaid interest,	332 61	
Prepaid taxes,	14 57	
Insurance,	516 53	
Investments (securities),	5,000 00	
		<u>27,759 81</u>
Total assets as per books of the company,		<u>\$163,729 16</u>

LIABILITIES.

Capital stock,	\$125,000 00
Notes payable,	16,750 00
Unpaid bills,	4,432 29
Deposits by customers,	20 00
Reserve,	1,875 00
Amounts due from the company, not included above,	1,439 68
Total liabilities as per books of the company,	<u>\$149,516 97</u>
Profit and loss balance,	14,212 19
Total credits,	<u>\$163,729 16</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$2,629 45	
For current bought,	38,668 09	
distribution,	4,779 84	
management,	4,101 76	
taxes,	2,934 03	
incidentals,	873 27	
	<u>\$53,986 44</u>	
Income from sale of electricity,		\$60,297 93
other sources,		5,332 33
Balance to profit and loss,	11,643 82	
	<u>\$65,630 26</u>	<u>\$65,630 26</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$14,116 70
Balance of manufacturing account,		11,643 82
Rents,		330 24
Other items of income,		201 89
Interest paid,	\$2,496 63	
Dividends declared,	7,500 00	
Reserve,	1,875 00	
Other items,	208 83	
Balance June 30, 1918,	14,212 19	
	<u>\$26,292 65</u>	<u>\$26,292 65</u>

AMERICAN WOOLEN COMPANY.

(Maynard.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$17,420 81	
distribution,	5,179 03	
management,	3,190 30	
taxes,	500 28	
incidentals,	2,779 20	
	<u>\$29,069 62</u>	
Income from sale of electricity,		\$27,403 46
other sources,		1,972 31
Balance to profit and loss,	306 15	
	<u>\$29,375 77</u>	<u>\$29,375 77</u>

AMESBURY ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$22,128 75
Steam plant,	37,676 84
Electric plant,	42,144 50
Overhead lines,	208,951 72
Transformers,	19,219 06
Meters,	20,770 75
	<u>\$350,891 62</u>

Other assets:

Work in process,	\$6,574 40
Cash,	77,402 01
Notes receivable,	874 72
Capital stock subscription,	575 00
Due for electricity,	15,206 86
Sundry accounts due the company,	20,452 61
Prepaid accounts,	169 87
House wiring rented,	5,540 57
Lamps rented,	732 41
Motors,	4,116 55
Electric tools and implements,	619 96
Other electric materials and supplies on hand,	11,605 31
Stable and garage equipment,	1,204 29
Office furniture,	2,650 66
Reserve fund,	4,096 98
Prepaid interest,	1,250 38
Insurance,	204 90
Prepaid taxes,	29 29
Investments (securities),	450 00

\$153,756 77

Total assets as per books of the company, \$504,648 39

LIABILITIES.

Capital stock,	\$302,900 00
Capital stock subscribed,	2,835 00
Notes payable,	146,000 00
Unpaid bills,	12,924 67
Deposits by customers,	494 29
Interest accrued but not due,	377 69
Premium realized on stock issues,	23,765 00
Reserve,	2,753 53
Amounts due from the company, not included above,	2,837 56

Total liabilities as per books of the company, \$494,887 74

Profit and loss balance, 9,760 65

Total credits, \$504,648 39

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$40,799 36	
distribution,	7,338 96	
management,	6,533 35	
taxes,	9,061 31	
incidentals,	931 51	
	<hr/>	
	\$64,664 49	
Income from sale of electricity,		\$94,303 82
other sources,		5,435 90
Balance to profit and loss,	35,075 23	
	<hr/>	<hr/>
	\$99,739 72	\$99,739 72

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$16,150 16
Balance of manufacturing account,		35,075 23
Interest received,		5,307 55
Jobbing,		688 00
Transfer from reserve,		2,350 00
Other items of income,		72 51
Interest paid,	\$13,113 35	
Dividends declared,	29,395 00	
Depreciation,	3,000 00	
Reserve,	705 09	
Other items,	3,669 36	
Balance June 30, 1918,	9,760 65	
	<hr/>	<hr/>
	\$59,643 45	\$59,643 45

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$6,725 16	
Machinery and equipment,	68,519 12	
Mains and services,	95,361 53	
Meters,	12,961 59	
	<hr/>	\$183,567 40
Other assets:		
Cash,	\$1,913 17	
Notes receivable,	1,806 50	
Due for gas,	6,620 33	
Sundry accounts due the company,	4,243 36	
Gas coal on hand,	35 00	
Enrichers on hand,	120 00	
Purifying materials on hand,	25 00	
Other gas materials on hand,	575 00	
Stoves on hand,	402 00	
Gas fixtures on hand,	815 03	
Gas tools and implements,	500 00	
Office furniture,	599 27	
	<hr/>	17,654 66
Total assets as per books of the company,		\$201,222 06
Profit and loss balance,		48,353 93
Total debits,		<hr/> \$249,575 99

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	60,000 00
Other notes payable,	31,800 00
Unpaid bills,	16,337 84
Deposits by customers,	760 00
Interest due but not paid,	2,125 00
Interest accrued but not due,	625 00
Amounts due from the company, not included above,	77,928 15
Total liabilities as per books of the company,	<hr/> \$249,575 99

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$48,627 20	
For distribution,	1,113 54	
management,	6,695 22	
taxes,	2,315 28	
incidentals,	404 45	
	<hr/>	
	\$59,155 69	
Income from sale of gas,		\$36,839 95
residuals,		1,541 36
other sources,		1,470 20
Balance to profit and loss,		19,304 18
	<hr/>	<hr/>
	\$59,155 69	\$59,155 69

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,	\$21,933 73	
Balance of manufacturing account,	19,304 18	
Interest paid,	6,775 73	
Other items,	340 29	
Balance June 30, 1918,		\$48,353 93
	<hr/>	<hr/>
	\$48,353 93	\$48,353 93

AMHERST GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,917 00	
Machinery and equipment,	37,659 22	
Mains,	46,366 73	
Services,	12,929 51	
Meters,	6,973 68	
	<hr/>	
		\$108,846 14
Electric plant:		
Lands,	\$500 00	
Substation and equipment,	21,429 37	
Overhead lines,	233,348 45	
Transformers,	33,019 82	
Meters,	21,218 20	
	<hr/>	
		309,515 84
Other assets:		
Cash,	\$21,719 59	
Notes receivable,	44,328 85	
Due for gas,	1,256 81	
Due for electricity,	9,153 30	
Sundry accounts due the company,	3,304 59	
Gas coal on hand,	1,907 95	
Enrichers on hand,	1,044 31	
Purifying materials on hand,	178 97	
Other gas materials on hand,	1,910 64	
Electric tools and implements,	178 35	
Other electric materials and supplies on hand,	11,924 95	

Other assets — *Concluded.*

Stable and garage equipment,	\$1 00	
Office furniture,	350 01	
Prepaid and accrued interest,	1,617 85	
Prepaid taxes,	4,785 95	
Insurance,	1,027 74	
Investments,	45 50	
		<hr/>
		\$104,736 36
Total assets as per books of the company,		\$523,098 34

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	30,000 00
Other notes payable,	165,000 00
Unpaid bills,	5,963 00
Deposits by customers,	238 00
Unpaid dividends,	4,500 00
Interest accrued but not due,	1,956 39
Amounts due from the company, not included above,	6,353 60
	<hr/>
Total liabilities as per books of the company,	\$514,010 99
Profit and loss balance,	9,087 35
	<hr/>
Total credits,	\$523,098 34

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$13,611 88	
For distribution,	4,028 57	
management,	1,575 87	
taxes,	1,928 60	
incidentals,	704 94	
	<hr/>	
	\$21,849 86	
Operating expenses (electric):		
At station,	\$3,481 87	
For current bought,	36,910 45	
distribution,	15,510 06	
management,	6,080 48	
taxes,	5,861 63	
incidentals,	1,974 49	
	<hr/>	
	69,818 98	
Income from sale of gas,		\$22,489 72
sale of electricity,		97,605 18
Balance to profit and loss:		
Gas,	639 86	
Electric,	27,786 20	
	<hr/>	
	\$120,094 90	\$120,094 90

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$8,112 45
Balance of gas manufacturing account,		639 86
Balance of electric manufacturing account,		27,786 20
Interest received,		4,881 75
Rents,		458 80
Other items of income,		1,993 28

	DR.	CR.
Interest paid,	\$12,557 55	
Dividends declared,	18,000 00	
Depreciation,	3,286 01	
Other items,	941 43	
Balance June 30, 1918,	9,087 35	
	<hr/>	<hr/>
	\$43,872 34	\$43,872 34

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$32,541 71	
Buildings,	86,953 32	
Machinery and equipment,	125,302 60	
Holders,	80,478 54	
Mains,	338,172 44	
Services,	35,067 57	
Meters,	59,291 16	
	<hr/>	\$757,807 34
Other assets:		
Cash,	\$4,663 83	
Due for gas,	26,367 52	
Sundry accounts due the company,	11,777 51	
Gas coal and coke on hand,	18,416 24	
Enrichers on hand,	8,160 36	
Purifying materials on hand,	913 39	
Other gas materials on hand,	38,174 13	
Gas arc lamps,	1,882 16	
Gas tools and implements,	2,467 74	
Stable and garage equipment,	2,548 61	
Office furniture,	3,690 38	
Investments (securities),	200 00	
	<hr/>	119,261 87
Total assets as per books of the company,		\$877,069 21

LIABILITIES.

Capital stock,	\$450,000 00
Bonds issued,	100,000 00
Other notes payable,	228,700 00
Unpaid bills,	8,628 17
Deposits by customers,	6,369 28
Unpaid dividends,	5,625 00
Interest accrued but not due,	1,250 00
Amounts due from the company, not included above,	62,130 59
	<hr/>
Total liabilities as per books of the company,	\$862,703 04
Profit and loss balance,	14,366 17
	<hr/>
Total credits,	\$877,069 21

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$91,342 20	
For gas bought,	6 40	
distribution,	16,537 99	
management,	22,500 12	
taxes,	11,177 99	
incidentals,	3,020 53	
	<hr/>	
	\$144,585 23	
Income from sale of gas,		\$199,946 52
residuals,		61 05
other sources,		1,196 63
Balance to profit and loss,	56,618 97	
	<hr/>	<hr/>
	\$201,204 20	\$201,204 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$11,218 98
Balance of manufacturing account,		56,618 97
Interest received,		182 33
Rents,		604 50
Jobbing,		1,135 96
Other items of income,		175 52
Interest paid,	\$23,317 53	
Dividends declared,	28,125 00	
Depreciation,	2,034 77	
Other items,	2,092 79	
Balance June 30, 1918,	14,366 17	
	<hr/>	<hr/>
	\$69,936 26	\$69,936 26

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$11,950 43	
Machinery and equipment,	34,102 10	
Mains,	49,703 94	
Services,	33,869 33	
Meters,	9,079 63	
	<hr/>	\$138,705 43
Electric plant:		
Buildings,	\$61,171 26	
Steam plant,	61,691 61	
Electric plant,	121,946 96	
Hydraulic plant equipment,	282,838 99	
Overhead lines,	288,140 83	
Transformers,	21,044 75	
Meters,	31,558 66	
Street lamps and fixtures,	3,364 34	
	<hr/>	871,757 40

Other assets:

Work in process,	\$4,467 23
Cash,	70,589 58
Notes receivable,	20,039 77
Due for gas,	5,126 43
Due for electricity,	46,187 19
Sundry accounts due the company,	7,857 17
Gas coal on hand,	5,911 02
Gas arcs,	82 52
Enrichers on hand,	1,554 55
Purifying materials on hand,	178 33
Stoves on hand,	6,819 60
Gas tools and implements,	506 00
Electric fuel on hand,	37,687 30
Motors on hand,	1,955 98
Electric tools and implements,	1,465 97
Other electric materials and supplies on hand,	13,467 54
Stable and garage equipment,	1,467 27
Office furniture,	4,718 33
Reserve funds,	17,950 00
Prepaid interest,	3,553 84
Prepaid taxes,	571 32
Insurance,	353 10
Investments (real estate),	3,071 36
Investments (machinery),	3,915 44
	<hr/>
	\$259,496 84

Total assets as per books of the company, \$1,269,959 67

LIABILITIES.

Capital stock,	\$714,500 00
Bonds issued,	15,000 00
Coupon notes,	89,500 00
Other notes payable,	282,900 00
Unpaid bills,	23,739 64
Deposits by customers,	500 00
Unpaid dividends,	17,862 50
Interest accrued but not due,	2,585 37
Premium realized on stock issues,	84,000 00
Amounts due from the company, not included above,	6,287 82

Total liabilities as per books of the company, \$1,236,875 33

Profit and loss balance, 33,084 34

Total credits, \$1,269,959 67

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$13,948 68	
For distribution,	2,397 95	
management,	1,252 85	
taxes,	2,829 49	
incidentals,	356 48	
	<hr/>	
	\$20,785 45	

	DR.	CR.
Operating expenses (electric):		
At station,	\$44,705 53	
For current bought,	45,848 56	
distribution,	7,189 63	
management,	4,412 03	
taxes,	16,238 45	
incidentals,	2,170 70	
	<hr/>	
	\$120,564 90	
Income from sale of gas,		\$29,115 75
other sources, gas,		333 12
sale of electricity,		194,736 14
other sources, electric,		697 32
Balance to profit and loss:		
Gas,	8,663 42	
Electric,	74,868 56	
	<hr/>	<hr/>
	\$224,882 33	\$224,882 33

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$32,719 48
Balance of gas manufacturing account,		8,663 42
Balance of electric manufacturing account,		74,868 56
Interest received,		5,428 96
Rents,		219 71
Jobbing,		4,384 36
Interest paid,	\$26,239 23	
Dividends declared,	57,162 50	
Construction charged off,	6,815 80	
Depreciation,	2,000 00	
Other items,	982 62	
Balance June 30, 1918,	33,084 34	
	<hr/>	<hr/>
	\$126,284 49	\$126,284 49

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

ASSETS.

Gas plant:		
Lands,	\$50,451 66	
Buildings,	15,885 03	
Machinery and equipment,	3,850 89	
Holders,	66,898 73	
Mains,	71,865 68	
Services,	1,557 40	
Meters,	22,124 47	
	<hr/>	
		\$232,633 86
Other assets:		
Other permanent structures,	\$1,164 00	
Cash,	9,106 50	
Due for gas,	5,584 74	
Sundry accounts due the company,	2,236 02	
Gas coal on hand,	7,565 76	
Coke on hand,	1,350 00	
Tar on hand,	40 00	

Other assets — *Concluded.*

Purifying materials on hand,	\$150 00	
Other gas materials on hand,	888 46	
Stoves on hand,	525 16	
Gas fixtures on hand,	160 63	
Gas tools and implements,	142 50	
Stable and garage equipment,	41 25	
Office furniture,	1,003 84	
Investments (liberty bonds),	400 00	
		<hr/>
		\$30,358 86
Total assets as per books of the company,		\$262,992 72

LIABILITIES.

Capital stock,	\$116,000 00
Notes payable,	5,000 00
Unpaid bills,	1,724 38
Deposits by customers,	255 00
Premium realized on stock issues,	43,500 00
	<hr/>
Total liabilities as per books of the company,	\$166,479 38
Profit and loss balance,	96,513 34
	<hr/>
Total credits,	\$262,992 72

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$72,375 37	
For gas bought,	9,329 74	
distribution,	5,832 63	
management,	8,470 05	
taxes,	5,348 82	
incidentals,	1,223 74	
	<hr/>	
	\$102,580 35	
Income from sale of gas,		\$91,964 88
residuals,		26,837 48
Balance to profit and loss,	16,222 01	
	<hr/>	<hr/>
	\$118,802 36	\$118,802 36

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$112,716 68
Balance of manufacturing account,		16,222 01
Interest received,		247 18
Rents,		844 04
Jobbing,		1,863 03
Other items of income,		24 89
Interest paid,	\$206 03	
Dividends declared,	13,920 00	
Depreciation,	21,225 65	
Other items,	52 81	
Balance June 30, 1918,	96,513 34	
	<hr/>	<hr/>
	\$131,917 83	\$131,917 83

ATTLEBORO STEAM AND ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$23,859 78
Buildings,	57,361 79
Steam plant,	70,260 22
Electric plant,	30,633 78
Overhead lines,	78,377 49
Transformers,	31,263 12
Meters,	19,012 80
Street lamps and fixtures,	4,394 05

\$315,163 03

Other assets:

Office building,	\$27,423 73
Cash,	32,878 29
Notes receivable,	7,941 00
Due for electricity,	11,544 06
Sundry accounts due the company,	2,903 71
Electric fuel on hand,	1,254 00
Motors on hand,	2,283 21
Electric tools and implements,	1,693 00
Other electric materials and supplies on hand,	4,204 31
Stable and garage equipment,	1,033 71
Office furniture,	956 77
Reserve fund,	15,047 03
Insurance,	642 89
Investments (real estate),	1,069 06
Sinking fund,	30,344 37

141,219 14

Total assets as per books of the company, \$456,382 17

LIABILITIES.

Capital stock,	\$275,000 00
Bonds issued,	30,000 00
Notes payable,	40,000 00
Unpaid bills,	8,462 45
Deposits by customers,	1,082 00
Unpaid dividends,	8,250 00
Interest accrued but not due,	125 00
Premium realized on stock issues,	20,000 00
Amounts due from the company, not included above,	269 25

Total liabilities as per books of the company, \$383,188 70
Profit and loss balance, 73,193 47

Total credits, \$456,382 17

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$39,976 87
For current bought,	19,852 31
distribution,	6,461 97

DR.

CR.

Operating expenses — *Concluded.*

	DR.	CR.
For management,	\$16,054 65	
taxes,	15,745 65	
incidentals,	2,970 43	
	<hr/>	
	\$101,061 88	
Income from sale of electricity,		\$143,451 74
Balance to profit and loss,	42,389 86	
	<hr/>	<hr/>
	\$143,451 74	\$143,451 74

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$79,595 91
Balance of manufacturing account,		42,389 86
Interest received,		2,217 90
Rents,		322 00
Jobbing,		283 54
Other items of income,		10,702 01
Interest paid,	\$4,925 21	
Dividends declared,	33,000 00	
Depreciation,	17,860 25	
Other items,	6,532 29	
Balance June 30, 1918,	73,193 47	
	<hr/>	<hr/>
	\$135,511 22	\$135,511 22

AYER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands,	\$500 00	
Buildings,	2,470 23	
Steam plant,	5,719 90	
Electric plant,	9,964 49	
Overhead lines,	32,974 93	
Transformers,	7,079 30	
Meters,	6,984 13	
Street lamps and fixtures,	2,674 44	
	<hr/>	\$68,367 42
Other assets:		
Cash,	\$3,453 54	
Due for electricity,	4,272 26	
Sundry accounts due the company,	2,036 58	
Electric fuel on hand,	12 66	
Motors,	182 18	
Electric tools and implements,	400 87	
Other electric materials and supplies on hand,	3,623 52	
Stable and garage equipment,	365 95	
Office furniture,	510 26	
Investments (real estate),	1,000 00	
	<hr/>	15,857 82
Total assets as per books of the company,		\$84,225 24

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	8,500 00
Notes payable,	27,500 00
Unpaid bills,	1,718 08
Deposits by customers,	1,115 00
Unpaid dividends,	900 00
Interest accrued but not due,	141 67
Amounts due from the company, not included above,	3,831 08

Total liabilities as per books of the company,	\$73,705 83
Profit and loss balance,	10,519 41
Total credits,	\$84,225 24

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$335 88	
For current bought,	13,774 24	
distribution,	2,743 32	
management,	3,191 22	
taxes,	1,240 85	
incidentals,	444 26	
	\$21,729 77	
Income from sale of electricity,		\$44,267 75
other sources,		216 74
Balance to profit and loss,	22,754 72	
	\$44,484 49	\$44,484 49

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$3,297 36
Balance of manufacturing account,		22,754 72
Interest received,		78 22
Rents,		108 00
Jobbing,		757 84
Other items of income,		22 32
Interest paid,	\$2,475 09	
Dividends declared,	9,900 00	
Depreciation,	3,969 11	
Other items,	154 85	
Balance June 30, 1918,	10,519 41	
	\$27,018 46	\$27,018 46

A. W. BARNES STEAM SPECIALTY COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	\$26,968 25		
For current bought,	17 10		
distribution,	600 19		
taxes,	105 06		
incidentals,	1,581 66		
		\$29,272 26	
Income from sale of electricity,			\$13,527 09
other sources,			14,984 38
Balance to profit and loss,			760 79
		\$29,272 26	\$29,272 26

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:			
Lands and buildings,	\$125,543 63		
Machinery and equipment,	71,354 67		
Mains and services,	267,957 51		
Meters,	45,925 61		
			\$510,781 42
Electric plant:			
Lands and buildings,	\$85,589 78		
Steam plant,	76,850 30		
Electric plant,	72,233 75		
Overhead lines,	133,514 04		
Underground conduits,	171,608 19		
Underground wires and cables,	108,874 76		
Transformers,	21,518 86		
Meters,	23,904 51		
Street lamps and fixtures,	7,361 24		
			701,455 43
Other assets:			
Office building,	\$108,498 44		
Cash,	6,042 93		
Due for gas,	7,664 93		
Due for electricity,	12,379 46		
Sundry accounts due the company,	6,256 21		
Gas coal on hand,	12,469 60		
Coke on hand,	77 50		
Tar on hand,	170 75		
Enrichers on hand,	2,997 00		
Purifying materials on hand,	427 49		
Other gas materials on hand,	57 50		
Stoves on hand,	5,719 11		
Electric fuel on hand,	3,858 48		
Electric fixtures on hand,	2,746 88		

Other assets — *Concluded.*

Other electric materials and supplies on hand, .	\$262 56	
Stable and garage equipment,	4,518 42	
Office furniture,	6,935 22	
Investments (securities),	6,110 00	
		<hr/>
		\$187,192 48
Total assets as per books of the company,		<hr/>
		\$1,399,429 33

LIABILITIES.

Capital stock,	\$687,500 00	
Notes payable,	33,000 00	
Unpaid bills,	5,042 74	
Deposits by customers,	3,065 00	
Premium realized on stock issues,	355,250 00	
Depreciation reserve,	19,813 23	
		<hr/>
Total liabilities as per books of the company,		\$1,103,670 97
Profit and loss balance,		295,758 36
		<hr/>
Total credits,		\$1,399,429 33

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$72,812 37	
For distribution,	14,487 40	
management,	11,169 54	
taxes,	11,868 95	
incidentals,	2,537 97	
	<hr/>	
	\$112,876 23	
Operating expenses (electric):		
At station,	\$70,424 26	
For distribution,	15,522 57	
management,	15,348 30	
taxes,	21,701 72	
incidentals,	4,338 34	
	<hr/>	
	127,335 19	
Income from sale of gas,		\$135,326 48
residuals,		8,512 75
other sources, gas,		659 99
sale of electricity,		185,996 24
other sources, electric,		8,341 28
Balance to profit and loss:		
Gas,	31,622 99	
Electric,	67,002 33	
	<hr/>	
	\$338,836 74	<hr/>
		\$338,836 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$290,682 37
Balance of gas manufacturing account,		31,622 99
Balance of electric manufacturing account,		67,002 33
Interest received,		307 17
Rents,		5,030 98
Jobbing,		3,509 46

	DR.	CR.
Interest paid,	\$832 18	
Dividends declared,	82,500 00	
Depreciation,	16,284 29	
Other items,	2,780 47	
Balance June 30, 1918,	295,758 36	
	<hr/>	<hr/>
	\$398,155 30	\$398,155 30

THE BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:		
Machinery and equipment,	\$4,534 50	
Mains,	12,139 23	
Services,	4,072 10	
Meters,	3,648 90	
	<hr/>	\$24,394 73
Electric plant:		
Overhead lines,	\$36,236 53	
Transformers,	2,008 12	
Meters,	3,335 02	
Street lamps and fixtures,	532 73	
	<hr/>	42,112 40
Other assets:		
Work in process,	\$939 21	
Cash,	9,184 06	
Due for gas,	550 50	
Due for electricity,	1,103 14	
Sundry accounts due the company,	436 18	
Motors,	429 00	
Electric tools and implements,	113 34	
Other electric materials and supplies on hand,	760 03	
Stable and garage equipment,	132 87	
Office furniture and supplies,	618 06	
Reserve fund,	4,955 97	
Interest prepaid,	89 63	
Insurance,	8 56	
Taxes prepaid,	8 60	
	<hr/>	19,329 15
Total assets as per books of the company,		\$85,836 28

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	40,000 00
Unpaid bills,	2,578 70
Deposits by customers,	313 47
Interest accrued but not due,	320 73
Other reserves,	633 34
Amounts due from the company, not included above,	229 12
	<hr/>
Total liabilities as per books of the company,	\$84,075 36
Profit and loss balance,	1,760 92
	<hr/>
Total credits,	\$85,836 28

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
For gas bought,	\$4,946 44	
distribution,	975 59	
management,	529 88	
taxes,	493 56	
incidentals,	105 57	
	<hr/>	
	\$7,051 04	
Operating expenses (electric):		
For current bought,	\$8,926 58	
distribution,	2,271 36	
management,	899 36	
taxes,	497 20	
incidentals,	270 32	
	<hr/>	
	12,864 82	
Income from sale of gas,		\$8,082 15
other sources, gas,		24 96
sale of electricity,		18,164 37
other sources, electric,		848 49
Balance to profit and loss:		
Gas,	1,056 07	
Electric,	6,148 04	
	<hr/>	<hr/>
	\$27,119 97	\$27,119 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$1,760 50
Balance of gas manufacturing account,		1,056 07
Balance of electric manufacturing account,		6,148 04
Interest received,		313 78
Jobbing,		404 67
Other items of income,		4 43
Interest paid,	\$2,689 42	
Dividends declared,	3,200 00	
Construction charged off,	868 11	
Depreciation,	632 68	
Other items,	536 36	
Balance June 30, 1918,	1,760 92	
	<hr/>	<hr/>
	\$9,687 49	\$9,687 49

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

ASSETS.

Electric plant:	
Steam plant,	\$9,780 06
Electric plant,	7,894 61
Overhead lines,	4,363 52
Meters,	2,679 90
Arc lamps and fixtures,	1,890 77
	<hr/>
	\$26,608 86

Other assets:

Cash,	\$76 59	
Due for electricity,	4,387 92	
Electric fuel on hand,	51 25	
Electric tools and implements,	82 00	
Other electric materials and supplies on hand,	90 40	
		<u>\$4,688 16</u>
Total assets as per books of the company,		\$31,297 02
Profit and loss balance,		8,771 55
Total debits,		<u>\$40,068 57</u>

LIABILITIES.

Capital stock,	\$9,500 00
Bonds issued,	17,000 00
Unpaid bills,	4,362 38
Deposits by customers,	193 00
Interest due but not paid,	1,213 19
Amounts due from the company, not included above,	7,800 00
	<u>\$40,068 57</u>
Total liabilities as per books of the company,	

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$35,630 16	
For current bought,	337 47	
distribution,	1,574 55	
management,	300 06	
taxes,	205 78	
incidentals,	1,294 13	
	<u>\$39,342 15</u>	
Income from sale of electricity,		\$20,940 40
other sources,		7,066 09
Balance to profit and loss,		11,335 66
	<u>\$39,342 15</u>	<u>\$39,342 15</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$3,414 11
Balance of manufacturing account,	\$11,335 66	
Interest paid,	850 00	
Balance June 30, 1918,		8,771 55
	<u>\$12,185 66</u>	<u>\$12,185 66</u>

BOSSIDY, JAMES F.

(West Stockbridge.)

MANUFACTURING ACCOUNT TO MAY 1, 1918.

	DR.	CR.
Operating expenses:		
For current bought,	\$9,246 05	
distribution,	840 75	
taxes,	262 67	
	<u>\$10,349 47</u>	
Income from sale of electricity,		\$11,579 28
Balance to profit and loss,	1,229 81	
	<u>\$11,579 28</u>	<u>\$11,579 28</u>

BOSTON CONSOLIDATED GAS COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$5,772,051	13
Machinery and equipment,	7,069,166	23
Mains,	10,456,362	23
Services,	1,629,731	35
Meters,	1,765,464	64
	<hr/>	
	\$26,692,775	58

Other assets:

Gas arc lamps,	\$53,954	11
Printing plant,	6,739	16
Cash,	124,227	54
Notes receivable,	5,065	00
Due for gas,	546,184	37
Sundry accounts due the company,	148,856	62
Gas coal on hand,	169,807	45
Coke on hand,	53,829	28
Tar, ammonia, gas, etc., on hand,	21,829	71
Enrichers on hand,	89,640	05
Purifying materials on hand,	18,327	70
Other gas materials on hand,	620,612	92
Stoves,	271,575	16
Stable and garage equipment,	67,410	53
Office furniture,	54,458	39
Insurance,	9,351	81
Investments (securities),	38,852	50
	<hr/>	
	2,300,722	30

Total assets as per books of the company, \$28,993,497 88

LIABILITIES.

Capital stock,	\$15,124,600	00
Coupon notes,	3,000,000	00
Other notes payable,	691,222	89
Unpaid bills,	419,738	39
Deposits by customers,	187,322	79
Interest accrued but not due,	40,837	49
Premium realized on stock issues,	8,893,264	80
Depreciation reserve,	5,807	94
Other reserves,	136,170	42
Amounts due from the company, not included above,	237,470	47
	<hr/>	
Total liabilities as per books of the company,	\$28,736,435	19
Profit and loss balance,	257,062	69
	<hr/>	
Total credits,	\$28,993,497	88

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
At works,	\$1,982,688	66
For gas bought,	746,675	53
distribution,	644,776	03
management,	342,011	09
taxes,	575,122	35
incidentals,	120,039	45
	<hr/>	
	\$4,411,313	11

	DR.	CR.
Income from sale of gas,		\$5,646,772 34
residuals,		47,098 29
other sources,		2,993 47
Balance to profit and loss,	\$1,285,550 99	
	<hr/>	<hr/>
	\$5,696,864 10	\$5,696,864 10

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$239,499 93
Balance of manufacturing account,		1,285,550 99
Interest received,		11,423 42
Rents,		11,896 25
Jobbing,		1,903 85
Other items of income,		715 20
Interest paid,	\$172,313 29	
Dividends declared,	1,058,722 00	
Depreciation,	11,504 73	
Other items,	51,386 93	
Balance June 30, 1918,	257,062 69	
	<hr/>	<hr/>
	\$1,550,989 64	\$1,550,989 64

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$251,154 52	
Gas arc lamps,	25,290 75	
Machinery and equipment,	293,161 91	
Holders,	215,494 19	
Mains,	725,755 87	
Services,	210,681 03	
Meters,	189,322 62	
	<hr/>	\$1,910,860 89
Other assets:		
Cash,	\$145,656 82	
Notes receivable,	185 16	
Due for gas,	42,054 48	
Sundry accounts due the company,	54,091 04	
Gas coal on hand,	38,675 63	
Coke on hand,	18,602 71	
Tar on hand,	3,724 15	
Ammonia on hand,	3,509 21	
Enrichers on hand,	19,157 61	
Purifying materials on hand,	3,352 64	
Other gas materials on hand,	86,782 62	
Stoves on hand,	25,083 34	
Gas on hand,	1,039 12	
Gas tools and implements,	8,498 58	
Stable and garage equipment,	16,453 70	
Office furniture,	9,564 86	
Reserve,	16,951 57	

Other assets — *Concluded.*

Prepaid interest and other expenses,	\$18,804 71	
Insurance,	5,816 58	
Investments (real estate),	2,700 00	
Investments (securities),	5,000 00	
	<hr/>	\$525,704 53
Total assets as per books of the company,		\$2,436,565 42

LIABILITIES.

Capital stock,	\$1,537,000 00	
Bonds issued,	100,000 00	
Notes payable,	735,000 00	
Unpaid bills,	42,234 15	
Deposits by customers,	5,547 75	
Interest accrued but not due,	2,270 84	
Other reserves,	2,971 46	
Amounts due from the company, not included above,	278 82	
	<hr/>	
Total liabilities as per books of the company,	\$2,425,303 02	
Profit and loss balance,	11,262 40	
	<hr/>	
Total credits,		\$2,436,565 42

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$296,254 10	
For distribution,	55,703 82	
management,	73,454 29	
taxes,	40,133 76	
incidentals,	17,779 47	
	<hr/>	
	\$483,325 44	
Income from sale of gas,		\$530,176 50
residuals,		40,319 49
other sources,		68 11
Balance to profit and loss,	87,238 66	
	<hr/>	<hr/>
	\$570,564 10	\$570,564 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$24,308 75
Balance of manufacturing account,		87,238 66
Interest received,		2,726 23
Rents,		226 51
Jobbing,		10,175 76
Other items of income,		275 11
Interest paid,	\$47,117 26	
Dividends declared,	38,425 00	
Depreciation,	23,000 00	
Other items,	5,146 36	
Balance June 30, 1918,	11,262 40	
	<hr/>	<hr/>
	\$124,951 02	\$124,951 02

BUZZARDS BAY ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$3,126 07
Buildings,	18,787 73
Reservoirs, dams and canals,	4,500 59
Steam plant,	68,693 40
Electric plant,	17,149 33
Overhead lines,	263,085 45
Transformers,	20,856 92
Meters,	1,361 40
Street lamps and fixtures,	42,378 77

\$439,939 66

Other assets:

Substation equipment,	\$9,647 13
Cash,	10,815 72
Due for electricity,	17,452 77
Sundry accounts due the company,	18,007 13
Electric fuel on hand,	1,900 00
Electric tools and implements,	86 70
Other electric materials and supplies on hand,	1,595 70
Stable and garage equipment,	5,074 74
Office furniture,	1,126 56
Reserve fund,	1,049 35
Prepaid accounts,	1,807 22
Investments,	2,276 01

70,839 03

Total assets as per books of the company,	\$510,778 69
Profit and loss balance,	29,994 18

Total debits, \$540,772 87

LIABILITIES.

Capital stock,	\$11,000 00
Notes payable,	97,975 54
Unpaid bills,	32,775 11
Deposits by customers,	17,831 00
Boston Electric Associates,	381,143 42
Amounts due from the company, not included above,	47 80

Total liabilities as per books of the company, \$540,772 87

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$36,734 82
For current bought,	20,761 76
distribution,	7,919 60
management,	5,571 16
taxes,	5,549 16
incidentals,	1,263 08

DR.

CR.

\$77,799 58

	Dr.	Cr.
Income from sale of electricity,		\$93,686 94
other sources,		272 75
Balance to profit and loss,	\$16,160 11	
	<u>\$93,959 69</u>	<u>\$93,959 69</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$13,190 42	
Balance of manufacturing account,		\$16,160 11
Interest received,		8 55
Jobbing,		384 40
Other items of income,		193 73
Interest paid,	32,927 75	
Other items,	622 80	
Balance June 30, 1918,		29,994 18
	<u>\$46,740 97</u>	<u>\$46,740 97</u>

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$227,320 84	
Steam plant,	412,201 91	
Electric plant,	138,710 19	
Overhead lines,	221,177 70	
Underground conduits,	264,750 18	
Underground wires and cables,	198,593 22	
Transformers,	59,012 91	
Meters,	90,580 23	
Street lamps and fixtures,	8,822 19	
	<u></u>	\$1,621,169 37
Other assets:		
Cash,	\$113,811 54	
Due for electricity,	34,716 61	
Sundry accounts due the company,	10,034 04	
Electric fuel on hand,	36,115 12	
Motors on hand,	3,942 40	
Other electric materials and supplies on hand,	50,557 41	
Stable and garage equipment,	29,111 18	
Office furniture,	3,829 79	
Investments (real estate),	45,500 00	
Investments (securities),	89,087 50	
	<u></u>	416,705 59
Total assets as per books of the company,		\$2,037,874 96

LIABILITIES.

Capital stock,	\$1,000,000 00
Notes payable,	215,500 00
Unpaid bills,	38,751 79
Deposits by customers,	17,042 56

Premium realized on stock issues,	\$420,000 00
Reserves,	140,000 00
Amounts due from the company, not included above,	14,448 83

Total liabilities as per books of the company,	\$1,845,743 18
Profit and loss balance,	192,131 78

Total credits,	\$2,037,874 96
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$295,267 20	
For current bought,	381 88	
distribution,	110,553 05	
management,	49,281 07	
taxes,	83,819 65	
incidentals,	15,364 58	
	<hr/>	
	\$554,667 43	
Income from sale of electricity,		\$725,950 71
other sources,		6,589 58
Balance to profit and loss,	177,872 86	
	<hr/>	<hr/>
	\$732,540 29	\$732,540 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$214,891 48
Balance of manufacturing account,		177,872 86
Interest received,		4,177 20
Rents,		2,379 21
Jobbing,		5,901 32
Transfer from reserve,		30,000 00
Other items of income,		197 84
Interest paid,	\$8,220 18	
Dividends declared,	150,000 00	
Depreciation,	40,000 00	
Reserves,	45,067 95	
Balance June 30, 1918,	192,131 78	
	<hr/>	<hr/>
	\$435,419 91	\$435,419 91

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$418,065 09
Buildings, machinery and equipment,	1,073,312 52
Holders,	612,756 60
Mains and services,	786,222 33
Meters,	172,505 02
	<hr/>
	\$3,062,861 56
Other assets:	
Office building,	\$120,000 00
Work in process,	17,968 84
Cash,	19,351 86

Other assets — *Concluded.*

Due for gas,	\$42,211 92	
Sundry accounts due the company,	70,985 23	
Gas coal on hand,	92,316 72	
Coke on hand,	22,503 00	
Enrichers on hand,	5,519 64	
Purifying materials on hand,	7,407 39	
Other gas materials on hand,	65,167 40	
Stoves on hand,	25,648 91	
Gas fixtures on hand,	1,017 42	
Gas tools and implements,	801 14	
Stable and garage equipment,	6,750 00	
Office furniture,	6,000 00	
Reserve funds,	62,468 32	
Investments (barge "Henry Endicott"),	18,000 00	
Investments (securities),	6,475 00	
		\$590,592 79
<hr/>		
Total assets as per books of the company,		\$3,653,454 35

LIABILITIES.

Capital stock,	\$1,680,000 00
Coupon notes,	300,000 00
Other notes payable,	300 00
Unpaid bills,	50,150 67
Deposits by customers,	33,310 00
Unpaid dividends,	1,090 50
Interest accrued but not due,	2,107 50
Premium realized on stock issues,	955,965 50
Profit sharing plan,	13,128 43
Reserves,	62,487 84
Amounts due from the company, not included above,	12,531 84
Total liabilities as per books of the company,	\$3,111,072 28
Profit and loss balance,	542,382 07
Total credits,	\$3,653,454 35

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$711,142 68	
For gas bought,	149 13	
distribution,	169,618 09	
management,	65,865 96	
taxes,	90,114 16	
incidentals,	36,190 64	
	\$1,073,080 66	
Income from sale of gas,		\$1,014,834 73
residuals,		228,656 71
other sources,		47 50
Balance to profit and loss,	170,458 28	
	\$1,243,538 94	\$1,243,538 94

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$549,635 71
Balance of manufacturing account,		170,458 28
Interest received,		6,817 11
Rents,		242 37
Jobbing,		4,624 40
Other items of income,		10,752 65
Interest paid,	\$23,697 95	
Dividends declared,	168,000 00	
Other items,	8,450 50	
Balance June 30, 1918,	542,382 07	
	<hr/>	<hr/>
	\$742,530 52	\$742,530 52

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$4,084 48	
Substation and equipment,	41,419 03	
Overhead lines,	560,170 25	
Transformers,	44,734 98	
Meters,	41,292 49	
Street lamps and fixtures,	3,000 00	
	<hr/>	\$694,701 23
Other assets:		
Work in process,	\$16,901 43	
House and store wiring,	10,889 12	
Cash,	59,520 24	
Notes receivable,	1,912 01	
Due for electricity,	32,262 12	
Sundry accounts due the company,	42,623 54	
Electric fuel on hand,	197 12	
Motors,	14,675 53	
Electric stoves rented,	520 69	
Electric tools and implements,	2,108 93	
Other electric materials and supplies on hand,	22,247 82	
Stable and garage equipment,	3,819 58	
Office furniture,	5,122 33	
Reserve fund,	21,543 43	
Sinking fund,	46,299 66	
Insurance, interest and taxes,	2,507 43	
Investments (securities and accrued interest),	4,193 31	
Investments (real estate),	2,976 80	
	<hr/>	290,321 09
Total assets as per books of the company,		\$985,022 32

LIABILITIES.

Capital stock,	\$280,000 00
Bonds issued,	150,000 00
Coupon notes,	38,000 00
Other notes payable,	419,400 00
Unpaid bills,	29,219 36

Deposits by customers,	\$643 75
Interest accrued but not due,	6,215 26
Other reserves,	4,850 00
Amounts due from the company, not included above,	13,126 51
Total liabilities as per books of the company,	\$941,454 88
Profit and loss balance,	43,567 44
Total credits,	\$985,022 32

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$13,826 33	
For current bought,	141,951 28	
distribution,	25,545 98	
management,	10,684 72	
taxes,	10,262 81	
incidentals,	2,977 45	
	<hr/>	
	\$205,248 57	
Income from sale of electricity,		\$271,443 16
other sources,		14,866 76
Balance to profit and loss,	81,061 35	
	<hr/>	<hr/>
	\$286,309 92	\$286,309 92

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$43,554 51
Balance of manufacturing account,		81,061 35
Interest received,		2,706 54
Rents,		261 75
Jobbing,		6,253 72
Other items of income,		291 82
Interest paid,	\$37,728 10	
Dividends declared,	25,200 00	
Construction charged off,	14,985 83	
Depreciation,	8,529 09	
Reserve,	150 00	
Other items,	3,969 23	
Balance June 30, 1918,	43,567 44	
	<hr/>	<hr/>
	\$134,129 69	\$134,129 69

CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated volunteer association.)

ASSETS.

Electric plant:		
Lands,	} No value stated.	
Buildings,		
Waterwheels,		
Steam plant,		
Electric plant,		
Water power rights,		
Additional land, buildings, water power equip-		
ment and electrical machinery,	\$255,699 37	
	<hr/>	\$255,699 37

Other assets:

Cash,	\$7,189 77	
Notes receivable,	10,000 00	
Sundry accounts due the company,	3,251 52	
Interest accrued,	176 12	
Investments (securities),	2,000 00	
		<u>\$22,617 41</u>
Total assets as per books of the company,		\$278,316 78

LIABILITIES.

Capital stock (common and preferred) issued under agreement and declaration of trust dated March 9, 1912:—

3,000 common (no value stated); 2,250 preferred (no value stated).

Issued for cash, 2,100 preferred shares,	\$210,000 00
Surplus paid in under agreement and declaration of trust,	25,000 00
Reserve for dividends,	2,175 00
Accounts payable,	<u>25,491 92</u>
Total liabilities as per books of the company,	\$262,666 92
Profit and loss balance,	<u>15,649 86</u>
Total credits,	\$278,316 78

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Income from sale of electricity,		\$23,018 14
Balance to profit and loss,	<u>\$23,018 14</u>	
	\$23,018 14	<u>\$23,018 14</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$18,406 85
Balance of manufacturing account,		23,018 14
Interest received,		928 71
Rents,		5,396 16
Dividends declared,	\$32,100 00	
Balance June 30, 1918,	<u>15,649 86</u>	
	\$47,749 86	<u>\$47,749 86</u>

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Steam plant,	\$1,282 50	
Electric plant,	1,239 75	
Overhead lines,	1,406 07	
Meters,	62 13	
Street lamps and fixtures,	128 84	
		<u>\$4,119 29</u>

Other assets:

Cash,	\$52 61	
Due for electricity,	831 20	
Sundry accounts due the company,	26 27	
Electric lamps on hand,	25 30	
Other electric materials and supplies on hand,	35 00	
		<u>970 38</u>
Total assets as per books of the company,		\$5,089 67

LIABILITIES.

Capital stock,	\$3,000 00
Unpaid bills,	241 30
Amounts due from the company, not included above,	64 73
<hr/>	
Total liabilities as per books of the company,	\$3,306 03
Profit and loss balance,	1,783 64
<hr/>	
Total credits,	\$5,089 67

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$1,168 50		
For distribution, 40 00		
taxes, 81 31		
incidentals, 23 62		
	<hr/>	
	\$1,313 43	
Income from sale of electricity,		\$1,657 75
Balance to profit and loss,	344 32	
	<hr/>	
	\$1,657 75	\$1,657 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$1,439 32
Balance of manufacturing account,		344 32
Balance June 30, 1918,	\$1,783 64	
	<hr/>	
	\$1,783 64	\$1,783 64

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands,	\$181,372 94	
Buildings, machinery and equipment,	358,351 61	
Mains,	199,156 15	
Meters,	64,234 54	
	<hr/>	\$803,115 24
Electric plant:		
Lands,	\$1,000 00	
Overhead lines,	16,317 92	
Underground conduits, wires and cables,	99,254 73	
Transformers,	21,517 88	
Meters,	7,963 50	
Street lamps and fixtures,	1,497 38	
	<hr/>	147,551 41
Other assets:		
Office building,	\$25,000 00	
Cash,	18,877 26	
Due for gas,	21,609 26	
Due for electricity,	12,544 96	
Sundry accounts due the company,	15,452 39	
Gas coal on hand,	19,723 25	

Other assets — *Concluded.*

Coke on hand,	\$7,977 00	
Tar on hand,	639 45	
Other gas materials on hand,	7,864 31	
Stoves on hand,	3,704 93	
Other electric materials and supplies on hand,	6,149 18	
Insurance,	5,392 00	
		<u>\$144,933 99</u>
Total assets as per books of the company,		\$1,095,600 64

LIABILITIES.

Capital stock,	\$600,000 00
Notes payable,	100,000 00
Unpaid bills,	34,479 95
Deposits by customers,	18,474 84
Premium realized on stock issues,	91,901 12
Amounts due from the company, not included above,	20,045 58
Total liabilities as per books of the company,	<u>\$864,901 49</u>
Profit and loss balance,	230,699 15
Total credits,	\$1,095,600 64

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$300,919 89	
For gas bought,	2,707 80	
distribution,	35,667 23	
management,	16,758 92	
taxes,	33,024 49	
incidentals,	4,761 42	
	<u>\$393,839 75</u>	
Operating expenses (electric):		
At station,	\$7,400 00	
For current bought,	36,522 87	
distribution,	22,889 93	
management,	8,234 13	
taxes,	10,647 02	
incidentals,	3,034 88	
	<u>88,728 83</u>	
Income from sale of gas,		\$285,851 33
residuals,		170,870 10
other sources (gas),		51 64
sale of electricity,		137,652 10
Balance to profit and loss:		
Gas,	62,933 32	
Electric,	48,923 27	
	<u>\$594,425 17</u>	<u>\$594,425 17</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$230,699 15
Balance of gas manufacturing account,		62,933 32
Balance of electric manufacturing account,		48,923 27
Interest received,		633 65
Rents,		1,712 98
Other items of income,		21,614 65

	Dr.	Cr.
Interest paid,	\$8,096 10	
Dividends declared,	102,000 00	
Depreciation,	18,892 36	
Other items,	6,829 41	
Balance June 30, 1918,	230,699 15	
	<hr/>	<hr/>
	\$366,517 02	\$366,517 02

CHESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands,	\$1,100 00	
Buildings,	150 05	
Oil engine plant,	1,104 45	
Electric plant,	2,251 44	
Hydraulic plant equipment,	2,268 88	
Overhead lines,	1,599 65	
Meters,	862 70	
Street lamps and fixtures,	143 91	
	<hr/>	\$9,481 08
Other assets:		
Cash,	\$102 28	
Due for electricity,	328 47	
Electric fuel on hand,	10 00	
Electric fixtures on hand,	30 12	
Electric tools and implements,	110 49	
Other electric materials and supplies on hand,	180 00	
Stable and garage equipment,	375 41	
Office furniture,	182 65	
	<hr/>	1,319 42
Total assets as per books of the company,		\$10,800 50

LIABILITIES.

Capital stock,	\$5,000 00
Notes payable,	3,000 00
Unpaid bills,	425 50
Interest accrued but not due,	75 00
Amounts due from the company, not included above,	2,000 00
Total liabilities as per books of the company,	\$10,500 50
Profit and loss balance,	300 00
Total credits,	<hr/> \$10,800 50

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$1,747 79	
For distribution,	777 17	
management,	259 05	
taxes,	142 09	
incidentals,	97 00	
	<hr/>	
	\$3,023 10	
Income from sale of electricity,		\$4,164 87
Balance to profit and loss,	1,141 77	
	<hr/>	<hr/>
	\$4,164 87	\$4,164 87

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$300 00
Balance of manufacturing account,		1,141 77
Interest paid,	\$356 77	
Dividends declared,	300 00	
Depreciation,	485 00	
Balance June 30, 1918,	300 00	
	<hr/>	<hr/>
	\$1,441 77	\$1,441 77

CITIZENS GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

ASSETS.

Gas plant:		
Lands,	\$726 00	
Buildings,	3,454 58	
Machinery and equipment,	11,486 63	
Mains and services,	11,357 14	
Meters,	3,249 25	
	<hr/>	\$30,273 60
Electric plant:		
Lands,	\$734 50	
Buildings,	2,719 66	
Steam plant,	12,573 18	
Electric plant,	6,504 84	
Overhead lines,	8,682 34	
Transformers,	1,464 37	
Meters,	3,394 26	
Street lamps and fixtures,	534 96	
	<hr/>	36,608 11
Other assets:		
Cash,	\$132 89	
Due for gas,	1,473 50	
Due for electricity,	1,142 90	
Sundry accounts due the company,	750 08	
Gas coal on hand,	3,050 00	
Coke on hand,	944 00	
Tar on hand,	513 16	
Other gas materials on hand,	528 36	
Stoves on hand,	131 00	
Gas tools and implements,	60 00	
Electric fuel on hand,	2,117 00	
Electric tools and implements,	30 00	
Other electric materials and supplies on hand,	891 91	
Office furniture,	110 27	
Investments (wharf property),	8,000 00	
Investments (securities),	850 00	
	<hr/>	20,725 07
Total assets as per books of the company,		<hr/> \$87,606 78

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	25,500 00
Notes payable,	17,000 00
Deposits by customers,	299 60

Total liabilities as per books of the company,	\$82,799 60
Profit and loss balance,	4,807 18
Total credits,	\$87,606 78

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$9,872 24	
For distribution,	775 71	
management,	2,316 36	
taxes,	500 56	
incidentals,	886 73	
	<u>\$14,351 60</u>	
Operating expenses (electric):		
At station,	\$5,605 04	
For distribution,	2,097 27	
management,	2,316 37	
taxes,	1,001 12	
incidentals,	1,012 27	
	<u>12,032 07</u>	
Income from sale of gas,		\$14,250 39
residuals,		2,575 13
other sources, gas,		146 95
sale of electricity,		13,624 53
other sources, electric,		726 01
Balance to profit and loss:		
Gas,	2,620 87	
Electric,	2,318 47	
	<u>\$31,323 01</u>	<u>\$31,323 01</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$4,714 81
Balance of gas manufacturing account,		2,620 87
Balance of electric manufacturing account,		2,318 47
Interest received,		25 00
Rents,		120 00
Jobbing,		1,878 14
Interest paid,	\$1,970 11	
Dividends declared,	2,400 00	
Depreciation,	2,500 00	
Balance June 30, 1918,	4,807 18	
	<u>\$11,677 29</u>	<u>\$11,677 29</u>

CITIZENS GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Gas plant:		
Buildings,	\$14,030 26	
Machinery and equipment,	87,580 93	
Mains,	573,787 86	
Services,	85,165 49	
Meters,	93,473 49	
		<hr/>
		\$854,038 03
Other assets:		
Gas arc lamps,	\$4,643 71	
Cash,	8,253 46	
Due for gas,	14,241 89	
Sundry accounts due the company,	7,745 85	
Coal on hand,	2 80	
Gas on hand,	208 99	
Other gas materials on hand,	48,781 46	
Stoves,	1,179 42	
Stable and garage equipment,	8,292 08	
Office furniture,	3,176 84	
Interest prepaid,	53 47	
Insurance,	688 34	
		<hr/>
		97,268 31
Total assets as per books of the company,		<hr/>
		\$951,306 34
Profit and loss balance,		18,273 88
		<hr/>
Total debits,		\$969,580 22

LIABILITIES.

Capital stock,	\$743,000 00
Notes payable,	187,788 76
Unpaid bills,	19,020 26
Deposits by customers,	5,909 69
Depreciation reserve,	2,161 77
Other reserves,	4,708 79
Amounts due from the company, not included above,	6,990 95
	<hr/>
Total liabilities as per books of the company,	\$969,580 22

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For gas bought,	\$108,843 59	
distribution,	26,830 42	
management,	21,289 35	
taxes,	22,149 84	
incidentals,	3,137 26	
	<hr/>	
	\$182,250 46	
Income from sale of gas,		\$247,021 73
other sources,		191 53
Balance to profit and loss,	64,962 80	
	<hr/>	<hr/>
	\$247,213 26	\$247,213 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$27,944 68	
Balance of manufacturing account,		\$64,962 80
Interest received,		731 81
Jobbing,		4,730 77
Interest paid,	9,982 99	
Dividends declared,	48,295 00	
Depreciation,	181 33	
Other items,	2,295 26	
Balance June 30, 1918,		18,273 88
	<hr/>	<hr/>
	\$88,699 26	\$88,699 26

CLINTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,000 00	
Buildings,	11,121 85	
Machinery and equipment,	44,336 95	
Holders,	13,494 00	
Mains,	41,466 62	
Services,	12,554 37	
Meters,	10,366 56	
	<hr/>	\$137,340 35
Electric plant:		
Lands,	\$5,000 00	
Buildings,	23,480 67	
Steam plant,	21,813 24	
Electric plant,	21,243 20	
Overhead lines,	114,352 23	
Transformers,	9,785 36	
Meters,	9,480 34	
Street lamps and fixtures,	11,049 96	
	<hr/>	216,205 00
Other assets:		
Cash,	\$6,576 43	
Due for gas,	4,012 40	
Due for electricity,	6,963 27	
Sundry accounts due the company,	4,201 95	
Gas coal on hand,	3,191 58	
Enrichers on hand,	1,039 60	
Other gas materials on hand,	5,092 50	
Electric fuel on hand,	15 15	
Motors on hand,	4,242 93	
Tools and implements,	448 54	
Other electric materials and supplies on hand,	6,823 31	
Stable and garage equipment,	1,075 62	
Office furniture,	1,530 48	
	<hr/>	45,213 76
Total assets as per books of the company,		\$398,759 11

LIABILITIES.	
Capital stock,	\$183,000 00
Bonds issued,	110,000 00
Notes payable,	61,500 00
Unpaid bills,	6,010 45
Deposits by customers,	2,510 92
Unpaid dividends,	1,830 00
Amounts due from the company, not included above,	31,570 84
<hr/>	
Total liabilities as per books of the company,	\$396,422 21
Profit and loss balance,	2,336 90
<hr/>	
Total credits,	\$398,759 11

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses (gas):			
At works,	\$22,344 87		
For distribution,	2,893 09		
management,	4,057 32		
taxes,	2,638 81		
incidentals,	891 65		
	<hr/>	\$32,825 74	
Operating expenses (electric):			
At station,	\$2,688 66		
For current bought,	25,218 18		
distribution,	7,357 40		
management,	9,265 37		
taxes,	5,355 45		
incidentals,	800 24		
	<hr/>	50,685 30	
Income from sale of gas,			\$38,058 07
residuals,			36
other sources (gas),			18 00
sale of electricity,			84,850 88
other sources (electric),			1,993 00
Balance to profit and loss:			
Gas,		5,250 69	
Electric,		36,158 58	
		<hr/>	<hr/>
		\$124,920 31	\$124,920 31

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1917,			\$5,774 42
Balance of gas manufacturing account,			5,250 69
Balance of electric manufacturing account,			36,158 58
Interest received,			145 54
Jobbing,			1,206 21
Other items of income,			2 30
Interest paid,	\$10,878 36		
Dividends declared,	27,450 00		
Depreciation,	7,503 76		
Other items,	368 72		
Balance June 30, 1918,	2,336 90		
	<hr/>	<hr/>	<hr/>
	\$48,537 74		\$48,537 74

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:

Lands,	\$4,497 87
Buildings,	1,020 16
Machinery, equipment and holders,	31,390 43
Mains,	183,419 01
Services,	14,443 11
Meters,	26,175 35

\$260,945 93

Other assets:

Cash,	\$10,868 13
Due for gas,	10,718 81
Sundry accounts due the company,	4,346 03
Other gas materials on hand,	13,123 34
Stable and garage equipment,	1,047 00
Office furniture,	2,459 93
Bond discount,	8,866 27
Prepaid interest,	800 74
Insurance,	83 50
Investments (real estate),	1,500 00
Investments (securities),	553 00

54,366 75

Total assets as per books of the company, \$315,312 68

LIABILITIES.

Capital stock,	\$155,950 00
Bonds issued,	92,000 00
Notes payable,	19,000 00
Unpaid bills,	10,354 50
Deposits by customers,	2,884 00
Interest due but not paid,	279 67
Interest accrued but not due,	1,250 00
Premium realized on stock issues,	7,190 00

Total liabilities as per books of the company, \$288,908 17
Profit and loss balance, 26,404 51

Total credits, \$315,312 68

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
At works,	\$956 73	
For gas bought,	50,253 00	
distribution,	5,235 33	
management,	17,056 08	
taxes,	5,017 87	
incidentals,	844 69	
	<hr/>	
	\$79,363 70	
Income from sale of gas,		\$102,826 26
other sources,		622 53
Balance to profit and loss,	24,085 09	
	<hr/>	<hr/>
	\$103,448 79	\$103,448 79

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$26,933 68
Balance of manufacturing account,		24,085 09
Interest received,		93 66
Jobbing,		1,641 88
Interest paid,	\$5,662 51	
Dividends declared,	12,476 00	
Depreciation,	7,652 73	
Other items,	558 56	
Balance June 30, 1918,	26,404 51	
	<hr/>	<hr/>
	\$52,754 31	\$52,754 31

EAST BOSTON GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$292,130 99	
Machinery and equipment,	411,339 59	
Mains,	285,975 84	
Services,	60,873 12	
Meters,	132,120 18	
	<hr/>	\$1,182,439 72
Other assets:		
Cash,	\$14,981 77	
Due for gas,	47,489 58	
Sundry accounts due the company,	10,993 45	
Gas coal on hand,	19,108 74	
Coke on hand,	29 60	
Tar on hand,	2,614 66	
Enrichers on hand,	1,023 81	
Gas on hand,	910 35	
Other gas materials on hand,	88,471 91	
Stoves and appliances,	9,571 51	
Stable and garage equipment,	6,429 93	
Office furniture,	6,409 08	
Insurance,	1,577 95	
Interest prepaid,	2,346 67	
	<hr/>	211,959 01
Total assets as per books of the company,		\$1,394,398 73

LIABILITIES.

Capital stock,	\$575,000 00
Notes payable,	417,500 00
Unpaid bills,	35,720 32
Deposits by customers,	60,651 02
Premium realized on stock issues,	11,000 00
Depreciation reserve,	1,242 99
Other reserves,	13,577 17
Amounts due from the company, not included above,	12,397 96
	<hr/>
Total liabilities as per books of the company,	\$1,127,089 46
Profit and loss balance,	267,309 27
Total credits,	<hr/>
	\$1,394,398 73

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$97,680 43	
For gas bought,	202,586 40	
distribution,	58,118 23	
management,	47,592 31	
taxes,	34,815 13	
incidentals,	10,561 68	
	<hr/>	
	\$451,354 18	
Income from sale of gas,		\$494,798 24
residuals,		7,871 31
other sources,		2,856 56
Balance to profit and loss,	54,171 93	
	<hr/>	<hr/>
	\$505,526 11	\$505,526 11

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$265,402 24
Balance of manufacturing account,		54,171 93
Interest received,		874 40
Rents,		413 75
Jobbing,		8,520 53
Interest paid,	\$24,480 47	
Dividends declared,	34,500 00	
Depreciation,	822 06	
Other items,	2,271 05	
Balance June 30, 1918,	267,309 27	
	<hr/>	<hr/>
	\$329,382 85	\$329,382 85

EASTERN MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$43,931 15	
Terminal equipment,	9,579 22	
Overhead lines,	11,065 87	
Underground wires and cables,	1,251 58	
Meters,	210 26	
	<hr/>	\$66,038 08
Other assets:		
Work in process,	\$242,794 68	
Cash,	12,827 88	
Due for electricity,	17,354 87	
Sundry accounts due the company,	858 64	
Electric tools and implements,	629 42	
Other electric materials and supplies on hand,	7,231 09	
Office furniture,	25 00	
	<hr/>	281,721 58
Total assets as per books of the company,		<hr/>
		\$347,759 66

LIABILITIES.

Capital stock,	\$125,000 00
Notes payable,	130,000 00
Unpaid bills,	67,056 49
Interest accrued but not due,	3,941 73
Depreciation reserve,	7,947 05
Amounts due from the company, not included above,	3,727 98
Total liabilities as per books of the company,	<u>\$337,673 25</u>
Profit and loss balance,	10,086 41
Total credits,	<u>\$347,759 66</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$121,654 03	
distribution,	6,729 15	
management,	853 98	
taxes,	7,637 76	
incidentals,	2,144 67	
	<u>\$139,019 59</u>	
Income from sale of electricity,		\$174,123 53
Balance to profit and loss,	35,103 94	
	<u>\$174,123 53</u>	<u>\$174,123 53</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$9,212 48
Balance of manufacturing account,		35,103 94
Interest received,		190 61
Other items of income,		50 45
Interest paid,	\$10,347 95	
Dividends declared,	15,312 50	
Depreciation reserve,	7,947 05	
Other items,	863 57	
Balance June 30, 1918,	10,086 41	
	<u>\$44,557 48</u>	<u>\$44,557 48</u>

EASTHAMPTON GAS COMPANY.

ASSETS.

Gas plant:	
Lands,	\$4,191 28
Buildings,	12,054 26
Machinery and equipment,	35,735 36
Mains and services,	39,289 78
Meters,	13,099 95
	<u>\$104,370 63</u>
Electric plant:	
Lands,	\$12,439 05
Buildings,	122,261 87
Steam plant,	118,545 91
Electric plant,	103,628 98

Electric plant — *Concluded.*

Overhead lines,	\$118,967 01	
Spur track,	660 42	
Transformers,	7,517 79	
Meters,	8,644 78	
		<u>\$492,665 81</u>

Other assets:

Work in process,	\$22,077 14	
Cash,	34,460 55	
Notes receivable,	250 00	
Due for gas,	902 49	
Due for electricity,	20,048 63	
Sundry accounts due the company,	21,273 87	
Gas coal on hand,	1,329 94	
Coke on hand,	842 26	
Tar on hand,	50 00	
Enrichers on hand,	41 60	
Other gas materials on hand,	2,641 49	
Stoves on hand,	135 80	
Gas fixtures on hand,	601 35	
Electric fuel on hand,	10,573 23	
Electric fixtures on hand,	505 24	
Other electric materials and supplies on hand,	18,355 96	
Office furniture,	1 00	
Interest prepaid,	1,962 15	
Insurance,	144 60	
		<u>136,197 30</u>

Total assets as per books of the company, \$733,233 74

LIABILITIES.

Capital stock,	\$450,000 00
Notes payable,	205,000 00
Unpaid bills,	30,303 46
Deposits by customers,	112 66
Unpaid dividends,	6,750 00
Reserves,	500 00
Amounts due from the company, not included above,	<u>5,240 36</u>
Total liabilities as per books of the company,	\$697,906 48
Profit and loss balance,	<u>35,327 26</u>
Total credits,	\$733,233 74

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$24,602 46	
For distribution,	2,706 38	
management,	4,621 43	
taxes,	1,905 84	
incidentals,	740 53	
	<u>\$34,576 64</u>	
Operating expenses (electric):		
At station,	\$47,046 22	
For current bought,	154,168 60	
distribution,	8,885 10	
management,	9,422 34	
taxes,	9,746 19	
incidentals,	4,234 66	
	<u>233,503 11</u>	

	DR.	CR.
Income from sale of gas,		\$28,750 43
residuals,		5,739 18
sale of electricity,		279,050 86
Balance to profit and loss:		
Gas,		87 03
Electric,	\$45,547 75	
	<u>\$313,627 50</u>	<u>\$313,627 50</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$34,665 39
Balance of gas manufacturing account,	\$87 03	
Balance of electric manufacturing account,		45,547 75
Rents,		325 93
Jobbing,		567 15
Other items of income,		8,585 42
Interest paid,	10,039 02	
Dividends declared,	27,000 00	
Depreciation,	12,146 40	
Other items,	5,091 93	
Balance June 30, 1918,	35,327 26	
	<u>\$89,691 64</u>	<u>\$89,691 64</u>

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Electric plant:		
Lands,	\$3,567,541 42	
Buildings,	7,863,581 29	
Steam plant,	6,373,430 57	
Electric plant,	7,912,048 57	
Overhead lines,	7,471,588 64	
Underground conduits,	6,381,406 95	
Underground wires and cables,	10,349,309 60	
Transformers,	922,787 49	
Meters,	1,772,381 51	
Street lamps and fixtures,	410,677 85	
		\$53,024,753 89
Other assets:		
Office building,	\$586,925 20	
Permanent investments,	1,304,840 12	
Cash,	766,973 16	
Notes receivable,	624 93	
Due for electricity,	965,132 56	
Electric fuel on hand,	134,362 01	
Motors on hand,	14,504 12	
Other electric materials and supplies on hand,	1,501,489 42	
Stable and garage equipment,	404,119 00	
Investments (securities),	300,000 00	
		<u>5,978,970 52</u>
Total assets as per books of the company,		\$59,003,724 41

LIABILITIES.

Capital stock,	\$22,528,000 00
Bonds issued,	1,250,000 00
Coupon notes,	13,014,500 00
Other notes payable,	1,891,000 00
Unpaid bills,	204,546 39
Deposits by customers,	91,185 00
Unpaid dividends,	675,840 00
Interest accrued but not due,	350,379 40
Premium realized on stock issues,	17,919,157 61
Depreciation reserve,	827,556 82
Amounts due from the company, not included above,	16,665 71
Total liabilities as per books of the company,	\$58,768,830 93
Profit and loss balance,	234,893 48
Total credits,	\$59,003,724 41

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$2,336,146 73	
For current bought,	34,692 08	
distribution,	1,103,167 55	
management,	1,094,471 20	
taxes,	938,178 66	
incidentals,	262,793 07	
	\$5,769,449 29	
Income from sale of electricity,		\$9,623,605 52
other sources,		24,619 94
Balance to profit and loss,	3,878,776 17	
	\$9,648,225 46	\$9,648,225 46

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$151,457 96
Balance of manufacturing account,		3,878,776 17
Interest received,		92,031 15
Rents,		40,011 71
Other items of income,		24,974 72
Interest paid,	\$797,678 28	
Dividends declared,	2,703,360 00	
Depreciation reserve,	300,000 00	
Other items,	151,319 95	
Balance June 30, 1918,	234,893 48	
	\$4,187,251 71	\$4,187,251 71

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Electric plant:	
Lands and buildings,	\$537,633 72
Steam plant,	617,528 21
Electric plant,	562,855 96

Electric plant — *Concluded.*

Overhead lines,	\$648,114 98	
Underground conduits, wires and cables,	221,237 90	
Transformers,	109,728 91	
Meters,	106,633 07	
Street lamps and fixtures,	37,372 37	
		<hr/>
		\$2,841,105 12

Other assets:

Cash,	\$62,283 85	
Due for electricity,	73,033 12	
Sundry accounts due the company,	37,013 49	
Unamortized debt discount and expense,	22,232 76	
Electric fuel on hand,	23,936 68	
Electric tools and implements,	3,542 22	
Other electric materials and supplies on hand,	125,866 62	
Stable and garage equipment,	10,057 12	
Office furniture,	1,642 69	
Insurance,	5,922 08	
Investments (securities),	51,500 00	
		<hr/>
		417,030 63

Total assets as per books of the company, \$3,258,135 75

LIABILITIES.

Capital stock,	\$1,476,000 00	
Bonds issued,	200,000 00	
Bonds of Bridgewater Electric Company,	15,000 00	
Coupon notes,	760,000 00	
Unpaid bills,	45,844 97	
Deposits by customers,	1,158 37	
Interest accrued but not due,	4,812 51	
Premium realized on stock issues,	238,956 00	
Reserves,	116,666 66	
Amounts due from the company, not included above,	24,647 07	
		<hr/>

Total liabilities as per books of the company, \$2,883,085 58

Profit and loss balance, 375,050 17

Total credits, \$3,258,135 75

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$271,704 38	
For distribution,	68,451 38	
management,	76,233 98	
taxes,	54,468 22	
incidentals,	12,067 35	
	<hr/>	
	\$482,925 31	
Income from sale of electricity,		\$731,973 40
other sources,		1,625 81
Balance to profit and loss,	250,673 90	
	<hr/>	<hr/>
	\$733,599 21	\$733,599 21

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$336,439 38
Balance of manufacturing account,		250,673 90
Interest received,		727 65
Rents,		2,557 52
Jobbing,		19,661 08
Interest paid,	\$54,425 12	
Dividends declared,	118,080 00	
Depreciation reserve,	55,000 00	
Other items,	7,504 24	
Balance June 30, 1918,	375,050 17	
	<hr/>	<hr/>
	\$610,059 53	\$610,059 53

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands,	\$142,570 73	
Buildings,	321,964 81	
Steam plant,	586,453 16	
Electric plant,	218,094 44	
Overhead lines,	451,205 96	
Underground conduits,	364,421 84	
Underground wires and cables,	526,260 26	
Transformers,	90,844 83	
Meters,	91,583 55	
Street lamps and fixtures,	38,515 25	
	<hr/>	\$2,831,914 83
Other assets:		
Work in process,	\$400,089 51	
Cash,	153,419 37	
Notes receivable,	2,205 62	
Due for electricity,	59,068 16	
Sundry accounts due the company,	17,927 81	
Electric fuel on hand,	76,797 22	
Electric fixtures on hand,	4,431 94	
Electric tools and implements,	9,144 65	
Other electric materials and supplies on hand,	199,782 30	
Stable and garage equipment,	9,228 93	
Office furniture,	9,166 13	
Suspended items,	21,444 15	
Insurance and interest,	33,800 73	
Investments (securities),	65,000 00	
	<hr/>	1,061,506 52
Total assets as per books of the company,		<hr/>
		\$3,893,421 35

LIABILITIES.

Capital stock,	\$1,400,000 00
Coupon notes,	1,000,000 00
Other notes payable,	550,000 00
Unpaid bills,	80,678 58

Deposits by customers,	\$1,752 00
Unpaid dividends,	28,000 00
Interest accrued but not due,	34,313 90
Premium realized on stock issues,	445,000 00
Depreciation reserve,	209,881 14
Other reserves,	22,850 42
Amounts due from the company, not included above,	19,320 30
<hr/>	
Total liabilities as per books of the company,	\$3,791,796 34
Profit and loss balance,	101,625 01
<hr/>	
Total credits,	\$3,893,421 35

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$309,886 92	
For current bought,	469 84	
distribution,	65,234 52	
management,	54,955 55	
taxes,	68,928 17	
incidentals,	11,483 43	
	<hr/>	
	\$510,958 43	
Income from sale of electricity,		\$739,147 04
Balance to profit and loss,	228,188 61	
	<hr/>	
	\$739,147 04	\$739,147 04

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$99,906 29
Balance of manufacturing account,		228,188 61
Interest received,		8,205 32
Jobbing,		1,708 53
Interest paid,	\$53,200 69	
Dividends declared,	112,000 00	
Depreciation reserve,	70,368 65	
Other items,	814 40	
Balance June 30, 1918,	101,625 01	
	<hr/>	
	\$338,008 75	\$338,008 75

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$478,396 85
Machinery and equipment,	867,768 81
Mains,	526,263 28
Services,	85,954 53
Meters,	154,821 37
	<hr/>
	\$2,113,204 84
Other assets:	
Office building,	\$57,842 38
Cash,	67,486 32
Notes receivable,	1,550 00
Due for gas,	41,220 93
Sundry accounts due the company,	45,649 20

Other assets — *Concluded.*

Gas coal on hand,	\$39,057 55	
Coke on hand,	1,430 22	
Tar on hand,	3,708 48	
Enrichers on hand,	24,071 87	
Purifying materials on hand,	583 74	
Other gas materials on hand,	46,122 96	
Stoves on hand,	25,012 70	
Gas fixtures, supplies, etc., on hand,	13,033 76	
Ammonia on hand,	2,357 25	
Stable and garage equipment,	5,463 19	
Office furniture,	3,508 98	
Insurance,	4,851 77	
Investments (securities),	75,000 00	
		<u>\$457,951 30</u>
Total assets as per books of the company,		\$2,571,156 14

LIABILITIES.

Capital stock,	\$1,127,000 00
Unpaid bills,	49,981 99
Deposits by customers,	9,325 45
Premium realized on stock issues,	577,348 67
Depreciation reserve,	174,846 76
Other reserves,	24,153 09
Amounts due from the company, not included above,	14,692 77
Total liabilities as per books of the company,	\$1,977,248 73
Profit and loss balance,	593,807 41
Total credits,	<u>\$2,571,156 14</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$326,744 64	
For distribution,	60,751 72	
management,	59,944 37	
taxes,	74,981 98	
incidentals,	7,780 36	
	<u>\$530,203 07</u>	
Income from sale of gas,		\$632,823 23
residuals,		68,204 37
other sources,		480 40
Balance to profit and loss,	171,304 93	
	<u>\$701,508 00</u>	<u>\$701,508 00</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$557,827 53
Balance of manufacturing account,		171,304 93
Interest received,		3,468 58
Rents,		338 00
Other items of income,		177 64
Interest paid,	\$246 74	
Dividends declared,	135,240 00	
Other items,	3,822 53	
Balance June 30, 1918,	593,807 41	
	<u>\$733,116 68</u>	<u>\$733,116 68</u>

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$101,189 64
Machinery, equipment and holders,	191,159 52
Gas arc lamps,	4,869 91
Mains,	203,354 00
Services,	35,165 32
Meters,	102,348 62

 \$638,087 01

Electric plant:

Lands and buildings,	\$243,237 66
Reservoirs, dams and canals,	25,794 55
Steam plant,	259,971 12
Electric plant,	126,441 33
Hydraulic plant equipment,	4,676 42
Overhead lines,	196,539 13
Underground conduits, wires and cables,	209,140 96
Transformers,	48,662 07
Meters,	46,419 57
Street lamps and fixtures,	5,214 81

 1,166,097 62

Other assets:

Work in process,	\$30,606 04
Cash,	50,257 59
Due for gas,	5,068 90
Due for electricity,	23,755 28
Sundry accounts due the company,	44,901 03
Gas coal on hand,	23,461 20
Coke on hand,	2,421 96
Tar on hand,	307 52
Enrichers on hand,	4,711 22
Purifying materials on hand,	430 94
Other gas materials on hand,	38,507 60
Stoves on hand,	4,662 72
Gas fixtures on hand,	128 17
Gas tools and implements,	3,216 66
Electric fuel on hand,	20,409 19
Motors on hand,	351 74
Electric fixtures on hand,	164 77
Electric tools and implements,	6,030 61
Other electric materials and supplies on hand,	55,837 00
Stable and garage equipment,	11,680 83
Office furniture,	9,287 68
Investments (real estate),	13,454 54
Investments (securities),	5,926 00

 355,579 19

 Total assets as per books of the company, \$2,159,763 82

LIABILITIES.

Capital stock,	\$888,000 00
Coupon notes,	535,000 00
Other notes payable,	20,000 00
Unpaid bills,	24,780 22
Deposits by customers,	6,765 57
Interest accrued but not due,	203 96
Premium realized on stock issues,	443,100 00
Depreciation reserve,	84,778 78
Other reserves,	16,295 22
Amounts due from the company, not included above,	5,718 15

Total liabilities as per books of the company,	\$2,024,641 90
Profit and loss balance,	135,121 92

Total credits,	\$2,159,763 82
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MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$114,110 79	
For distribution,	23,864 32	
management,	21,482 59	
taxes,	16,061 11	
incidentals,	3,859 80	
	<hr/>	
	\$179,378 61	
Operating expenses (electric):		
At station,	\$191,183 23	
For current bought,	2,296 46	
distribution,	25,209 94	
management,	24,692 53	
taxes,	26,893 03	
incidentals,	8,314 88	
	<hr/>	
	278,590 07	
Income from sale of gas,		\$189,689 77
residuals,		14,089 25
other sources (gas),		1,300 20
sale of electricity,		328,943 27
other sources (electric),		12,105 11
Balance to profit and loss:		
Gas,	25,700 61	
Electric,	62,458 31	
	<hr/>	
	\$546,127 60	\$546,127 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$189,111 40
Balance of gas manufacturing account,		25,700 61
Balance of electric manufacturing account,		62,458 31
Interest received,		1,604 88
Rents,		144 00
Jobbing,		15,271 13
Other items of income,		1,091 67

	Dr.	Cr.
Interest paid,	\$29,684 23	
Dividends declared,	88,800 00	
Depreciation reserve,	35,864 80	
Other items,	5,911 05	
Balance June 30, 1918,	135,121 92	
	<hr/>	<hr/>
	\$295,382 00	\$295,382 00

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Gas plant:		
Mains,	\$71,502 61	
Services,	16,421 73	
Meters,	21,351 83	
	<hr/>	\$109,276 17
Other assets:		
Office building,	\$15,175 00	
Cash,	877 60	
Due for gas,	7,569 63	
Sundry accounts due the company,	2,901 75	
Other gas materials, stoves and fixtures on hand,	9,267 63	
Gas tools and implements,	1,323 32	
Stable and garage equipment,	600 00	
Office furniture,	775 00	
Reserve fund,	8,362 38	
	<hr/>	46,852 31
Total assets as per books of the company,		\$156,128 48

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	60,785 47
Unpaid bills,	10,682 34
Deposits by customers,	830 00
Interest due but not paid,	45 00
Reserves,	8,362 38
Total liabilities as per books of the company,	\$155,705 19
Profit and loss balance,	423 29
Total credits,	\$156,128 48

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For gas bought,	\$48,812 66	
distribution,	7,921 59	
management,	5,690 14	
taxes,	1,128 08	
incidentals,	549 90	
	<hr/>	
	\$64,102 37	
Income from sale of gas,		\$67,822 81
other sources,		544 47
Balance to profit and loss,	4,264 91	
	<hr/>	<hr/>
	\$68,367 28	\$68,367 28

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$569 40
Balance of manufacturing account,		4,264 91
Interest received,		57 07
Rents,		936 00
Jobbing,		1,652 43
Other items of income,		563 94
Interest paid,	\$3,058 16	
Depreciation,	1,500 00	
Reserve fund,	3,000 00	
Other items,	62 30	
Balance June 30, 1918,	423 29	
	<hr/>	<hr/>
	\$8,043 75	\$8,043 75

FRANKLIN.

(See UNION LIGHT AND POWER COMPANY.)

FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

ASSETS.

Certain property received for preferred and common shares issued under agreement and declaration of trust dated March 30, 1914, and certain contracts (no value stated).

Other property,	\$13,781 72
Improvements, 1918,	380 11
Cash,	65 22
Notes receivable,	15,000 00
Sundry accounts due the company,	1,489 46
Interest earned,	225 56
Investments (securities),	1,000 00

Total assets as per books of the company,	<hr/> \$31,942 07
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LIABILITIES.

Preferred and common shares issued under agreement and declaration of trust dated March 30, 1914, and certain contracts: 900 common (no value stated); 900 preferred (no value stated).

Accounts payable,	\$545 57
Reserve for dividends,	450 00
Surplus paid in,	27,500 00

Total liabilities as per books of the company,	<hr/> \$28,495 57
Profit and loss balance,	3,446 50

Total credits,	<hr/> \$31,942 07
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MANUFACTURING ACCOUNT.

	DR.	CR.
Income from sale of electricity,		\$6,059 27
Balance to profit and loss,	\$6,059 27	
	<u>\$6,059 27</u>	<u>\$6,059 27</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$2,732 06
Balance of manufacturing account,		6,059 27
Interest received,		955 17
Dividends declared,	\$6,300 00	
Balance June 30, 1918,	3,446 50	
	<u>\$9,746 50</u>	<u>\$9,746 50</u>

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turners Falls.)

ASSETS.

Electric plant:

Lands,	\$1,066 85	
Buildings,	663 55	
Electric plant,	6,349 55	
Overhead lines,	64,301 45	
Transformers,	8,171 15	
Meters,	6,839 43	
	<u></u>	\$87,391 98

Other assets:

Millers Falls Water Supply District, . .	\$14,550 00	
Cash,	4,548 67	
Due for electricity,	4,126 00	
Sundry accounts due the company, . . .	2,467 32	
Electric tools and implements,	52 45	
Other electric materials and supplies on hand, .	2,078 60	
Office furniture,	639 05	
Prepaid accounts,	1,877 34	
	<u></u>	30,339 43

Total assets as per books of the company, \$117,731 41

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	40,000 00
Unpaid bills,	2,016 34
Deposits by customers,	7 00
Unpaid dividends,	1,750 00
Interest accrued but not due,	166 67
Millers Falls bond reserve,	14,550 00
Amounts due from the company, not included above,	1,420 00
Total liabilities as per books of the company,	\$109,910 01
Profit and loss balance,	7,821 40
Total credits,	\$117,731 41

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$25,124 98	
distribution,	6,646 31	
management,	5,137 76	
taxes,	1,932 96	
incidentals,	919 05	
	<hr/>	
	\$39,761 06	
Income from sale of electricity,		\$52,266 86
Balance to profit and loss,	12,505 80	
	<hr/>	<hr/>
	\$52,266 86	\$52,266 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917:		\$6,808 82
Balance of manufacturing account,		12,505 80
Jobbing,		438 69
Other items of income,		32 62
Interest paid,	\$1,880 37	
Dividends declared,	3,500 00	
Depreciation,	5,615 48	
Other items,	968 68	
Balance June 30, 1918,	7,821 40	
	<hr/>	<hr/>
	\$19,785 93	\$19,785 93

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$28,111 07	
Oil engine plant,	30,000 00	
Electric plant,	21,878 43	
Overhead lines,	240,827 86	
Transformers,	44,447 50	
Meters,	41,211 07	
	<hr/>	\$406,475 93
Other assets:		
Work in process,	\$1,120 60	
Cash,	7,814 31	
Due for electricity,	13,876 54	
Sundry accounts due the company,	3,555 02	
Electric fuel on hand,	527 41	
Electric tools and implements,	2,419 09	
Other electric materials and supplies on hand,	14,105 89	
Office furniture,	2,000 00	
Prepaid operating expenses,	2,408 45	
Insurance,	1,113 26	
Investments (real estate),	575 00	
	<hr/>	49,515 57
Total assets as per books of the company,		\$455,991 50

LIABILITIES.

Capital stock (common),	\$141,300 00
Capital stock (preferred),	141,300 00
Notes payable,	80,000 00
Unpaid bills,	13,219 63
Deposits by customers,	1,700 04
Unpaid dividends,	9,184 50
Interest accrued but not due,	1,302 00
Premium realized on stock issues,	36,270 00
Depreciation reserve,	11,718 98
Other reserves,	12,529 64
Total liabilities as per books of the company,	\$448,524 79
Profit and loss balance,	7,466 71
Total credits,	\$455,991 50

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$6,898 66	
For current bought,	77,562 22	
distribution,	17,588 68	
management,	17,477 30	
taxes,	9,000 00	
incidentals,	2,745 47	
	<hr/>	
	\$131,272 33	
Income from sale of electricity,		\$147,169 57
other sources,		7,654 24
Balance to profit and loss,	23,551 48	
	<hr/>	<hr/>
	\$154,823 81	\$154,823 81

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$7,466 71
Balance of manufacturing account,		23,551 48
Jobbing,		1,354 40
Transfers from reserves,		5,805 99
Other items of income,		377 47
Interest paid,	\$3,810 04	
Dividends declared,	18,369 00	
Reserve,	8,910 30	
Balance June 30, 1918,	7,466 71	
	<hr/>	<hr/>
	\$38,556 05	\$38,556 05

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$20,300 67	
Machinery and equipment,	59,325 67	
Mains,	103,186 93	
Services,	64,479 94	
Meters,	15,342 58	
	<hr/>	
		\$262,635 79

Other assets:

Gas street lamps,	\$2,988 87	
Gas arcs,	253 05	
Cash,	3,738 12	
Work in process,	17,249 15	
Due for gas,	2,691 89	
Sundry accounts due the company,	6,040 68	
Coal on hand,	6,822 95	
Enrichers on hand,	1,812 90	
Purifying materials on hand,	270 67	
Other gas materials on hand,	6,568 64	
Stoves,	11,446 33	
Gas tools and implements,	655 95	
Stable and garage equipment,	441 31	
Office furniture and supplies,	3,189 19	
Reserve fund,	600 00	
Insurance,	560 31	
Prepaid interest,	396 04	
		\$65,726 05
Total assets as per books of the company,		\$328,361 84

LIABILITIES.

Capital stock,	\$140,000 00	
Notes payable,	175,000 00	
Unpaid bills,	4,022 74	
Deposits by customers,	121 00	
Interest accrued but not due,	3,182 71	
Premium realized on stock issues,	4,200 00	
Reserves,	816 66	
Amounts due from the company, not included above,	975 76	
		\$328,318 87
Total liabilities as per books of the company,		42 97
Profit and loss balance,		\$328,361 84
Total credits,		

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$16,991 03	
For distribution,	5,180 65	
management,	2,839 98	
taxes,	3,501 47	
incidentals,	1,007 04	
	\$29,520 17	
Income from sale of gas,		\$36,160 03
other sources,		815 83
Balance to profit and loss,	7,455 69	
	\$36,975 86	\$36,975 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$9,485 89
Balance of manufacturing account,		7,455 69
Interest received,		94 06
Jobbing,		2,111 71

	DR.	CR.
Interest paid,	\$8,701 32	
Dividends declared,	9,800 00	
Other items,	603 06	
Balance June 30, 1918,	42 97	
	<hr/>	<hr/>
	\$19,147 35	\$19,147 35

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$116,555 09	
Steam plant,	117,353 73	
Electric plant,	41,756 21	
Overhead lines,	160,419 71	
Underground conduits,	60,266 12	
Underground wires and cables,	44,152 24	
Transformers,	37,100 94	
Meters,	38,447 17	
Street lamps and fixtures,	573 42	
	<hr/>	\$616,624 63
Other assets:		
Cash,	\$33,245 22	
Due for electricity,	19,583 81	
Sundry accounts due the company,	7,123 15	
Electric fuel on hand,	17,050 00	
Motors on hand,	1,338 53	
Electric fixtures on hand,	355 28	
Electric tools and implements,	2,453 78	
Other electric materials and supplies on hand,	3,540 96	
Stable and garage equipment,	2,000 00	
Office furniture,	3,155 47	
Sinking fund,	31,811 85	
Investments (securities),	9,656 86	
	<hr/>	131,314 91
Total assets as per books of the company,		\$747,939 54

LIABILITIES.

Capital stock,	\$314,200 00
Bonds issued,	48,000 00
Notes payable,	105,000 00
Unpaid bills,	14,658 09
Deposits by customers,	329 89
Interest accrued but not due,	1,000 00
Premium realized on stock issues,	33,840 00
	<hr/>
Total liabilities as per books of the company,	\$517,027 98
Profit and loss balance,	230,911 56
	<hr/>
Total credits,	\$747,939 54

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$49,690 14	
For distribution,	29,885 72	
management,	12,653 89	
taxes,	13,209 11	
incidentals,	6,588 91	
	<hr/>	
	\$112,027 77	
Income from sale of electricity,		\$173,190 18
Balance to profit and loss,	61,162 41	
	<hr/>	<hr/>
	\$173,190 18	\$173,190 18

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$227,497 35
Balance of manufacturing account,		61,162 41
Interest received,		2,532 78
Rents,		6,484 49
Jobbing,		211 76
Interest paid,	\$8,655 39	
Dividends declared,	31,420 00	
Depreciation,	26,699 14	
Other items,	202 70	
Balance June 30, 1918,	230,911 56	
	<hr/>	<hr/>
	\$297,888 79	\$297,888 79

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$10,104 57	
Buildings,	45,110 74	
Machinery and equipment,	32,218 14	
Holders,	29,422 00	
Mains,	134,641 20	
Services,	7,523 96	
Meters,	28,737 12	
	<hr/>	\$287,757 73
Other assets:		
Office building,	\$17,505 75	
Gas arc lamps,	771 61	
Cash,	5,542 69	
Due for gas,	10,122 60	
Sundry accounts due the company,	10,574 07	
Gas coal on hand,	6,647 14	
Tar on hand,	74 16	
Enrichers on hand,	4,545 22	
Other gas materials on hand,	15,471 47	
Gas tools and implements,	1,116 34	
Stable and garage equipment,	1,696 48	
Office furniture,	1,337 32	
Investments (real estate),	5,171 00	
	<hr/>	80,575 85
Total assets as per books of the company,		\$368,333 58

LIABILITIES.		
Capital stock,		\$214,000 00
Notes payable,		26,000 00
Unpaid bills,		3,745 18
Deposits by customers,		330 00
Unpaid dividends,		1,070 00
Premium realized on stock issues,		92,000 00
Amounts due from the company, not included above,		25,797 55
Total liabilities as per books of the company,		\$362,942 73
Profit and loss balance,		5,390 85
Total credits,		\$368,333 58

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At works,	\$51,108 17		
For distribution,	9,321 22		
management,	14,788 63		
taxes,	9,957 43		
incidentals,	3,010 07		
		\$88,185 52	
Income from sale of gas,			\$107,261 96
residuals,			77 78
other sources,			2,110 00
Balance to profit and loss,		21,264 22	
		\$109,449 74	\$109,449 74

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1917,			\$6,044 72
Balance of manufacturing account,			21,264 22
Interest received,			89 59
Rents,			724 00
Jobbing,			3,018 18
Other items of income,			894 77
Interest paid,	\$3,666 66		
Dividends declared,	19,160 00		
Depreciation,	2,862 08		
Other items,	955 89		
Balance June 30, 1918,	5,390 85		
	\$32,035 48	\$32,035 48	

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.		
Electric plant:		
Lands,	\$29,750 73	
Buildings,	18,012 61	
Reservoirs, dams and canals,	62,005 97	
Steam plant,	2,318 93	
Electric plant,	24,708 84	

Electric plant — *Concluded.*

Hydraulic plant equipment,	\$6,900 00	
Overhead lines,	116,075 20	
Transformers,	16,529 87	
Meters,	14,138 18	
Substations,	1,674 65	
	<hr/>	\$292,114 98

Other assets:

House wiring,	\$2,214 25	
Work in process,	6,816 33	
Cash,	51,210 64	
Due for electricity,	6,851 04	
Sundry accounts due the company,	2,355 32	
Motors,	1,041 29	
Electric tools and implements,	2,030 34	
Other electric materials and supplies on hand,	9,985 82	
Stable and garage equipment,	3,293 70	
Office furniture,	2,620 44	
Depreciation fund,	23,901 27	
Insurance,	355 00	
Interest prepaid,	1,271 85	
Taxes prepaid,	13 80	
	<hr/>	113,961 09

Total assets as per books of the company, \$406,076 07

LIABILITIES.

Capital stock,	\$125,000 00	
Notes payable,	186,150 00	
Unpaid bills,	10,176 12	
Deposits by customers,	45 00	
Unpaid dividends,	1,875 00	
Interest accrued but not due,	1,336 98	
Reserves,	20,684 10	
Amounts due from the company, not included above,	850 66	

Total liabilities as per books of the company, \$346,117 86

Profit and loss balance, 59,958 21

Total credits, \$406,076 07

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$6,025 23	
For current bought,	11,850 74	
distribution,	4,424 69	
management,	5,176 98	
taxes,	2,863 30	
incidentals,	1,342 83	
	<hr/>	
	\$31,683 77	
Income from sale of electricity,		\$69,761 94
other sources,		499 37
Balance to profit and loss,	38,577 54	
	<hr/>	
	\$70,261 31	\$70,261 31

PROFIT AND LOSS ACCOUNT.

	DR,	CR.
Balance June 30, 1917,		\$59,774 21
Balance of manufacturing account,		38,577 54
Interest received,		2,434 52
Jobbing,		2,315 80
Transfer from reserve,		10 26
Other items of income,		73 88
Interest paid,	\$12,737 31	
Dividends declared,	7,500 00	
Construction charged off,	6,195 88	
Depreciation,	10,253 33	
Reserves,	5,250 00	
Other items,	1,291 48	
Balance June 30, 1918,	59,958 21	
	<u>\$103,186 21</u>	<u>\$103,186 21</u>

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Lands,	\$85,348 17	
Buildings,	165,895 02	
Reservoirs, dams and canals,	218,162 50	
Steam plant,	105,400 00	
Electric plant,	158,717 15	
Hydraulic plant equipment,	42,582 94	
Overhead lines,	428,024 07	
Underground wires and cables,	32,906 09	
Transformers,	59,109 31	
Meters,	47,485 46	
Street lamps and fixtures,	15,503 86	
		\$1,359,134 57

Other assets:

Cash,	\$36,070 29	
Notes receivable,	25,600 00	
Due for electricity,	27,215 84	
Sundry accounts due the company,	23,283 57	
Electric fuel on hand,	12,368 63	
Electric tools and implements,	5 00	
Other electric materials and supplies on hand,	83,583 01	
Garage equipment,	10,000 00	
Office furniture,	1 00	
Insurance and other accounts prepaid,	15,976 30	
Investments (securities),	50,502 00	
		<u>284,605 64</u>

Total assets as per books of the company, \$1,643,740 21

LIABILITIES.

Capital stock, common,	\$1,000,000 00
Capital stock, employees',	20,740 00
Bonds issued,	100,000 00

Coupon notes,	\$300,000 00
Other notes payable,	43,750 00
Unpaid bills,	6,091 38
Deposits by customers,	1,943 00
Interest due but not paid,	587 50
Interest accrued but not due,	10,000 00
Depreciation reserve,	12,500 00
Other reserves,	4,987 89
Amounts due from the company, not included above,	15,085 54

Total liabilities as per books of the company,	\$1,515,685 31
Profit and loss balance,	128,054 90

Total credits,	\$1,643,740 21
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$51,402 42	
For current bought,	15,075 00	
distribution,	45,040 11	
management,	32,069 68	
taxes,	28,284 41	
incidentals,	10,363 70	
	\$182,235 32	
Income from sale of electricity,		\$312,212 44
other sources,		23 25
Balance to profit and loss,	130,000 37	
	\$312,235 69	\$312,235 69

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$135,639 73
Balance of manufacturing account,		130,000 37
Interest received,		54 53
Rents,		1,050 91
Other items of income,		6,094 12
Interest paid,	\$19,566 09	
Dividends declared,	86,432 45	
Depreciation,	29,977 79	
Other items,	8,808 43	
Balance June 30, 1918,	128,054 90	
	\$272,839 66	\$272,839 66

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$52,755 26	
Machinery and equipment,	73,177 10	
Mains,	102,086 54	
Services,	65,483 85	
Meters,	35,589 64	
		\$329,092 39

Other assets:

Work in process,	\$25,361 10	
Cash,	15,994 45	
Due for gas,	6,040 68	
Sundry accounts due the company,	13,175 64	
Gas coal on hand,	6,182 15	
Coke on hand,	3,224 70	
Tar on hand,	1,617 88	
Enrichers on hand,	1,699 57	
Purifying materials on hand,	218 56	
Other gas materials on hand,	20,426 71	
Stoves on hand,	12,690 61	
Stable and garage equipment,	1,553 51	
Office furniture,	1,907 41	
Prepaid interest,	1,740 93	
Prepaid taxes,	19 90	
Insurance,	159 29	
		\$112,013 09
Total assets as per books of the company,		\$441,105 48
Profit and loss balance,		8,012 29
Total debits,		\$449,117 77

LIABILITIES.

Capital stock, common,	\$83,000 00
Capital stock, preferred,	83,000 00
Bonds issued,	75,000 00
Notes payable,	190,500 00
Unpaid bills,	11,881 74
Deposits by customers,	470 00
Interest due but not paid,	175 00
Interest accrued but not due,	2,533 95
Depreciation reserve,	589 72
Other reserves,	230 00
Amounts due from the company, not included above,	1,737 36
Total liabilities as per books of the company,	\$449,117 77

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$46,814 79	
For distribution,	7,869 84	
management,	11,573 02	
taxes,	3,756 65	
incidentals,	1,547 45	
	\$71,561 75	
Income from sale of gas,		\$83,532 52
Balance to profit and loss,	11,970 77	
	\$83,532 52	\$83,532 52

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$289 21
Balance of manufacturing account,		11,970 77
Interest received,		3 19

	DR.	CR.
Jobbing,		\$2,518 33
Other items of income,		60 11
Interest paid,	\$13,166 22	
Dividends declared,	9,130 00	
Other items,	557 68	
Balance June 30, 1918,		8,012 29
	<u>\$22,853 90</u>	<u>\$22,853 90</u>

GREGORY, JOSIAH D.

(Princeton.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$292 51	
For management,	20 00	
taxes,	1 93	
	<u>\$314 44</u>	
Income from sale of gas,		\$313 18
Balance to profit and loss,		1 26
	<u>\$314 44</u>	<u>\$314 44</u>

HARVARD GAS AND ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$4,621 87	
Buildings,	3,276 29	
Overhead lines,	29,693 91	
Transformers,	1,284 69	
Meters,	1,155 48	
Street lamps and fixtures,	1,017 29	
	<u>\$41,049 53</u>	
Other assets:		
Cash,	\$1,148 50	
Due for electricity,	613 67	
Sundry accounts due the company,	614 57	
Electric tools and implements,	51 55	
Other electric materials and supplies on hand,	1,109 00	
Office furniture,	5 99	
	<u>3,543 28</u>	
Total assets as per books of the company,		\$44,592 81

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	28,000 00
Unpaid bills,	221 46
Deposits by customers,	15 00
Unpaid dividends,	1,200 00
Amounts due from the company, not included above,	2,845 70
Total liabilities as per books of the company,	<u>\$44,282 16</u>
Profit and loss balance,	310 65
Total credits,	<u>\$44,592 81</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$5 05	
For current bought,	2,645 94	
distribution,	923 11	
management,	885 32	
taxes,	284 17	
incidentals,	61 27	
	<hr/>	
	\$4,804 86	
Income from sale of electricity,		\$7,117 50
other sources,		1,797 81
Balance to profit and loss,	4,110 45	
	<hr/>	<hr/>
	\$8,915 31	\$8,915 31

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$768 80	
Balance of manufacturing account,		\$4,110 45
Interest received,		7 81
Jobbing,		73 51
Interest paid,	1,905 84	
Dividends declared,	1,200 00	
Depreciation,	6 48	
Balance June 30, 1918,	310 65	
	<hr/>	<hr/>
	\$4,191 77	\$4,191 77

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands,	\$93,669 64
Buildings,	201,646 66
Steam plant,	264,550 89
Electric plant,	79,365 26
Overhead lines,	188,521 49
Underground conduits,	107,596 40
Underground wires and cables,	114,737 10
Transformers,	76,535 02
Meters,	75,608 49
Street lamps and fixtures,	981 90
	<hr/>
	\$1,203,212 85
Other assets:	
Office building,	\$55,430 69
Work in process,	211,499 66
Cash,	62,921 20
Due for electricity,	21,540 40
Sundry accounts due the company,	8,458 91
Electric fuel on hand,	22,695 00
Motors on hand,	223 20
Electric fixtures on hand,	2,711 37
Electric tools and implements,	8,615 81
Other electric materials and supplies on hand,	45,411 46

Other assets — *Concluded.*

Stable and garage equipment,	\$9,672 13	
Office furniture,	8,895 79	
Investments (securities),	5,387 50	
		<hr/>
		\$463,463 12

Total assets as per books of the company, \$1,666,675 97

LIABILITIES.

Capital stock,	\$941,900 00
Bonds issued,	85,000 00
Notes payable,	80,000 00
Unpaid bills,	30,995 83
Deposits by customers,	8,933 00
Interest accrued but not due,	1,188 06
Premium realized on stock issues,	316,875 50
Depreciation reserve,	99,474 51
Other reserves,	1,022 29
Amounts due from the company, not included above,	9,095 00

Total liabilities as per books of the company,	\$1,574,484 19
Profit and loss balance,	92,191 78

Total credits, \$1,666,675 97

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$142,356 25	
For distribution,	37,766 35	
management,	29,757 29	
taxes,	36,185 77	
incidentals,	10,747 77	
	<hr/>	
	\$256,813 43	
Income from sale of electricity,		\$371,614 20
Balance to profit and loss,	114,800 77	
	<hr/>	<hr/>
	\$371,614 20	\$371,614 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$112,719 20
Balance of manufacturing account,		114,800 77
Interest received,		1,215 90
Rents,		2,887 60
Other items of income,		752 24
Interest paid,	\$8,174 53	
Dividends declared,	93,675 00	
Depreciation reserve,	36,446 82	
Other items,	1,887 58	
Balance June 30, 1918,	92,191 78	
	<hr/>	<hr/>
	\$232,375 71	\$232,375 71

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands,	\$61,290 36
Buildings,	118,525 26
Machinery and equipment,	293,064 68
Mains,	404,032 97
Services,	106,039 78
Meters,	109,788 37

\$1,092,741 42

Other assets:

Cash,	\$12,326 48
Due for gas,	16,016 52
Sundry accounts due the company,	7,065 90
Coal on hand,	11,975 08
Gas on hand,	677 35
Tar on hand,	1,089 08
Enrichers on hand,	2,550 28
Purifying materials on hand,	627 21
Other gas materials on hand,	21,606 26
Stoves on hand,	18,332 23
Gas fixtures on hand,	36,774 46
Gas tools and implements,	1,215 64
Other residuals on hand,	218 55
Stable and garage equipment,	3,163 30
Office furniture,	729 09
Interest prepaid,	693 33
Insurance,	2,639 16

137,699 92

Total assets as per books of the company, \$1,230,441 34

LIABILITIES.

Capital stock,	\$585,000 00
Notes payable,	45,000 00
Unpaid bills,	6,122 70
Deposits by customers,	20,731 82
Depreciation reserve,	124,037 96
Other reserves,	1,884 38
Amounts due from the company, not included above,	10,963 10

Total liabilities as per books of the company, \$793,739 96

Profit and loss balance, 436,701 38

Total credits, \$1,230,441 34

MANUFACTURING ACCOUNT.

Operating expenses:

At works,	\$177,121 13
For distribution,	28,598 01
management,	39,134 93
taxes,	32,292 26
incidentals,	7,590 22

DR.

CR.

\$284,736 55

	DR.	CR.
Income from sale of gas,		\$309,169 21
residuals,		4,912 03
other sources,		458 10
Balance to profit and loss,	\$29,802 79	
	<u>\$314,539 34</u>	<u>\$314,539 34</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$455,925 97
Balance of manufacturing account,		29,802 79
Interest received,		590 94
Rents,		49 92
Jobbing,		3,736 96
Other items of income,		1,835 96
Interest paid,	\$2,588 02	
Dividends declared,	52,653 14	
Balance June 30, 1918,	436,701 38	
	<u>\$491,942 54</u>	<u>\$491,942 54</u>

HOLYOKE WATER POWER COMPANY.

(Manufacture and sale of electricity is minor portion of its business.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$39,285 32	
For distribution,	565 82	
management,	4,130 26	
taxes,	3,416 50	
incidentals,	1,322 93	
	<u>\$48,720 83</u>	
Income from sale of electricity,		\$49,640 14
other sources,		69 11
Balance to profit and loss,	988 42	
	<u>\$49,709 25</u>	<u>\$49,709 25</u>

HUNTINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Steam plant,	\$1,180 98	
Electric plant,	531 45	
Overhead lines,	1,589 02	
Meters,	543 02	
	<u>\$3,844 47</u>	
Other assets:		
Cash,	\$3,427 57	
Notes receivable,	1,200 00	
Due for electricity,	121 88	
Sundry accounts due the company,	497 35	
Other electric materials and supplies on hand,	30 00	
	<u>5,276 80</u>	
Total assets as per books of the company,		\$9,121 27

LIABILITIES.		
Capital stock,		\$5,000 00
Unpaid bills,		514 65
Other reserves,		2,198 16
		<hr/>
Total liabilities as per books of the company,		\$7,712 81
Profit and loss balance,		1,408 46
		<hr/>
Total credits,		\$9,121 27

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station,	\$1,142 84		
For distribution,	199 17		
management,	204 46		
taxes,	142 18		
incidentals,	75 50		
	<hr/>	\$1,764 15	
Income from sale of electricity,			\$2,695 93
other sources,			200 00
Balance to profit and loss,		1,131 78	
		<hr/>	<hr/>
		\$2,895 93	\$2,895 93

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1917,			\$1,855 68
Balance of manufacturing account,			1,131 78
Interest received,			376 12
Jobbing,			33 18
Dividends declared,	\$300 00		
Depreciation,	427 14		
Reserve,	1,258 16		
Other items,	3 00		
Balance June 30, 1918,	1,408 46		
	<hr/>	<hr/>	<hr/>
		\$3,396 76	\$3,396 76

IPSWICH GAS LIGHT COMPANY.

ASSETS.		
Gas plant:		
Lands and buildings,	\$3,875 00	
Machinery and equipment,	13,391 92	
Mains,	8,005 29	
Meters,	3,387 59	
	<hr/>	\$28,659 80
Other assets:		
Cash,	\$134 96	
Due for gas,	4,800 71	
Gas coal on hand,	264 53	

Other assets — *Concluded.*

Enrichers on hand,	\$189 00	
Stable and garage equipment,	29 50	
Investments (real estate),	1,200 00	
		<u>\$6,618 70</u>
Total assets as per books of the company,		\$35,278 50
Profit and loss balance,		354 47
		<u>\$35,632 97</u>
Total debits,		\$35,632 97

LIABILITIES.

Capital stock,	\$16,000 00
Notes payable,	15,050 00
Unpaid bills,	4,023 47
Unpaid dividends,	559 50
	<u>\$35,632 97</u>
Total liabilities as per books of the company,	\$35,632 97

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$4,114 49	
For distribution,	111 41	
management,	1,138 72	
taxes,	524 95	
incidentals,	250 00	
	<u>\$6,139 57</u>	
Income from sale of gas,		\$5,692 46
Balance to profit and loss,		447 11
	<u>\$6,139 57</u>	<u>\$6,139 57</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$1,753 38
Balance of manufacturing account,	\$447 11	
Rents,		130 00
Interest paid,	1,790 74	
Balance June 30, 1918,		354 47
	<u>\$2,237 85</u>	<u>\$2,237 85</u>

LAWRENCE GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$450,827 47	
Machinery, equipment and holders,	790,172 33	
Mains and services,	793,434 56	
Meters,	201,152 60	
	<u>\$2,235,586 96</u>	
Electric plant:		
Substation,	\$23,993 81	
Andover electric plant,	119,694 15	
Power plant,	767,618 72	
Steam plant,	76,766 26	
Electric plant,	185,683 08	

Electric plant — *Concluded.*

Overhead lines,	\$480,122 71
Underground conduits,	168,903 28
Transformers,	66,442 10
Meters,	80,804 51
Street lamps and fixtures,	39,543 71
	<hr/>
	\$2,009,572 33

Other assets:

Office building,	\$50,118 10
Other permanent structures,	50,059 94
Cash,	146,767 82
Due for gas,	95,944 13
Due for electricity,	50,706 94
Sundry accounts due the company,	49,486 65
Gas coal on hand,	88,552 77
Coke on hand,	19,258 19
Tar on hand,	8,395 00
Ammonia on hand,	4,514 02
Enrichers on hand,	8,835 98
Purifying materials on hand,	4,019 74
Other gas materials on hand,	45,057 22
Stoves on hand,	13,986 63
Gas fixtures on hand,	3,549 73
Electric fuel on hand,	15,967 97
Motors,	13,488 19
Other electric materials and supplies on hand,	47,371 94
Stable and garage equipment,	38,586 96
Office furniture,	14,651 75
Deferred operating charges,	9,210 71
Insurance,	7,095 00
Investments (securities),	11,650 75
	<hr/>
	797,276 13

Total assets as per books of the company, \$5,042,435 42

LIABILITIES.

Capital stock,	\$2,500,000 00
Bonds issued,	300,000 00
Notes payable,	796,000 00
Unpaid bills,	77,175 35
Deposits by customers,	35,848 00
Interest accrued but not due,	7,413 72
Premium realized on stock issues,	655,046 63
Depreciation reserve,	145,421 10
Other reserves,	28,753 42
	<hr/>

Total liabilities as per books of the company, \$4,545,658 22

Profit and loss balance, 496,777 20

Total credits, \$5,042,435 42

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$415,280 12	
For distribution,	54,838 96	
management,	40,878 35	
taxes,	51,504 82	
incidentals,	13,793 00	
	<hr/>	
	\$576,295 25	

Operating expenses (electric):	Dr.	Cr.
At station,	\$131,008 26	
For distribution,	56,443 80	
management,	40,878 32	
taxes,	34,909 34	
incidentals,	9,850 14	
	<hr/>	
	\$273,089 86	
Income from sale of gas,		\$535,141 68
residuals,		104,313 72
sale of electricity,		446,292 48
other sources (electric),		145 50
Balance to profit and loss:		
Gas,	63,160 15	
Electric,	173,348 12	
	<hr/>	
	\$1,085,893 38	\$1,085,893 38

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$505,793 96
Balance of gas manufacturing account,		63,160 15
Balance of electric manufacturing account,		173,348 12
Interest received,		2,210 39
Rents,		1,425 95
Jobbing,		791 32
Other items of income,		5,207 99
Interest paid,	\$49,449 50	
Dividends declared,	200,000 00	
Other items,	5,711 18	
Balance June 30, 1918,	496,777 20	
	<hr/>	
	\$751,937 88	\$751,937 88

LEE ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$10,350 00	
Buildings,	3,150 00	
Steam plant,	1,000 00	
Electric plant,	5,038 50	
Overhead lines,	39,704 59	
Transformers,	4,786 93	
Meters,	5,402 87	
	<hr/>	
		\$69,432 89
Other assets:		
Cash,	\$2,266 40	
Due for electricity,	6,861 39	
Motors on hand,	200 00	
Electric tools and implements,	407 14	
Other electric materials and supplies on hand,	1,079 01	
Stable and garage equipment,	125 00	
Office furniture,	216 60	
Reserve fund,	1,000 00	
Investments (securities),	2,250 00	
	<hr/>	
		14,405 54
Total assets as per books of the company,		\$83,838 43

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	4,900 00
Interest accrued but not due,	428 00
Depreciation reserve,	7,689 86
Other reserves,	343 07
Amounts due from the company, not included above,	477 50

Total liabilities as per books of the company,	\$73,838 43
Profit and loss balance,	10,000 00

Total credits,	\$83,838 43
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$1,756 84	
For current bought,	12,266 81	
distribution,	2,890 73	
management,	3,215 59	
taxes,	863 32	
incidentals,	345 24	
	<u>\$21,338 53</u>	
Income from sale of electricity,		\$34,259 40
Balance to profit and loss,	12,920 87	
	<u>\$34,259 40</u>	<u>\$34,259 40</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$8,260 63
Balance of manufacturing account,		12,920 87
Rents,		412 50
Interest paid,	\$1,761 07	
Dividends declared,	1,800 00	
Depreciation reserve,	7,689 86	
Other items,	343 07	
Balance June 30, 1918,	10,000 00	
	<u>\$21,594 00</u>	<u>\$21,594 00</u>

LENOX ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands,	\$2,000 00
Buildings,	12,727 65
Electric plant,	8,914 63
Overhead lines,	24,123 37
Underground wires and cables,	48,078 55
Transformers,	6,175 95
Meters,	3,696 42
	<u>\$105,716 57</u>

Other assets:

Work in process,	\$2,398 81	
Inside wiring,	16 66	
Cash,	8,394 50	
Due for electricity,	3,713 42	
Sundry accounts due the company,	824 08	
Motors,	1,289 34	
Electric tools and implements,	159 63	
Other electric materials and supplies on hand,	11,192 21	
Stable and garage equipment,	198 12	
Office furniture,	830 85	
Reserve,	29,697 99	
Interest prepaid,	57 60	
Taxes prepaid,	9 30	
Investments (securities),	6,500 00	
		\$65,282 51
Total assets as per books of the company,		\$170,999 08

LIABILITIES.

Capital stock,	\$40,000 00	
Notes payable,	75,000 00	
Unpaid bills,	1,610 97	
Unpaid dividends,	600 00	
Interest accrued but not due,	243 70	
Premium realized on stock issues,	5,000 00	
Reserves,	17,537 02	
Amounts due from the company, not included above,	380 85	
Total liabilities as per books of the company,	\$140,372 54	
Profit and loss balance,	30,626 54	
Total credits,		\$170,999 08

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$33 28	
For current bought,	4,937 89	
distribution,	4,445 39	
management,	2,582 32	
taxes,	1,518 87	
incidentals,	677 55	
	\$14,195 30	
Income from sale of electricity,		\$24,219 59
Balance to profit and loss,	10,024 29	
	\$24,219 59	\$24,219 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$30,533 03
Balance of manufacturing account,		10,024 29
Interest received,		1,417 62
Jobbing,		390 98
Transfer from reserve,		127 98
Cash return of securities sold,		13,979 02
Other items of income,		3 44

	Dr.	Cr.
Interest paid,	\$4,579 65	
Dividends declared,	2,400 00	
Construction charged off,	2,305 92	
Depreciation,	2,492 80	
Reserve,	13,200 00	
Other items,	871 45	
Balance June 30, 1918,	30,626 54	
	<hr/>	<hr/>
	\$56,476 36	\$56,476 36

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands,	\$9,399 60	
Buildings,	21,088 82	
Substation,	48,124 85	
Steam plant,	54,958 06	
Electric plant,	54,385 87	
Overhead lines,	135,863 46	
Underground wires and cables,	4,422 10	
Transformers,	17,201 93	
Meters,	16,317 16	
Street lamps and fixtures,	13,592 89	
	<hr/>	\$375,354 74
Other assets:		
Cash,	\$1,400 12	
Due for electricity,	8,638 86	
Sundry accounts due the company,	7,502 50	
Electric fuel on hand,	37 85	
Electric tools and implements,	880 33	
Other electric materials and supplies on hand,	5,074 03	
Stable and garage equipment,	3,600 21	
Office furniture,	1,932 38	
	<hr/>	29,066 28
Total assets as per books of the company,		\$404,421 02

LIABILITIES.

Capital stock,	\$220,000 00
Bonds issued,	70,000 00
Notes payable,	96,500 00
Unpaid bills,	5,075 95
Deposits by customers,	2,627 48
Unpaid dividends,	2,200 00
Interest accrued but not due,	51 44
Amounts due from the company, not included above,	7,563 60
	<hr/>
Total liabilities as per books of the company,	\$404,018 47
Profit and loss balance,	402 55
	<hr/>
Total credits,	\$404,421 02

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$6,683 18	
For current bought,	39,433 22	
distribution,	7,908 13	
management,	12,961 57	
taxes,	8,871 61	
incidentals,	2,133 34	
	<hr/>	
	\$77,991 05	
Income from sale of electricity,		\$105,975 04
other sources,		74 91
Balance to profit and loss,	28,058 90	
	<hr/>	<hr/>
	\$106,049 95	\$106,049 95

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$467 27
Balance of manufacturing account,		28,058 90
Interest received,		96 12
Jobbing,		321 00
Other items of income,		72 50
Interest paid,	\$10,020 23	
Dividends declared,	17,600 00	
Depreciation,	541 61	
Other items,	451 40	
Balance June 30, 1918,	402 55	
	<hr/>	<hr/>
	\$29,015 79	\$29,015 79

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$3,504 88	
Buildings,	11,567 57	
Machinery and equipment,	13,759 95	
Holders,	28,486 00	
Mains,	98,189 89	
Services,	14,418 65	
Meters,	26,409 50	
Works in process,	14,355 83	
	<hr/>	
		\$210,692 27
Other assets:		
Arc lamps,	\$10 00	
Cash,	151 00	
Due for gas,	8,445 92	
Sundry accounts due the company,	2,413 80	
Gas coal on hand,	6,118 21	
Coke on hand,	844 48	
Enrichers on hand,	4,145 61	
Purifying materials on hand,	381 45	
Other gas materials on hand,	6,428 79	

Other assets — *Concluded.*

Gas tools and implements,	\$792 39	
Stable and garage equipment,	396 86	
Office furniture,	1,926 78	
Investments (real estate),	1,200 00	
		<hr/>
		\$33,255 29

Total assets as per books of the company,	\$243,947 56
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LIABILITIES.

Capital stock,	\$135,000 00
Bonds issued,	50,000 00
Notes payable,	26,000 00
Unpaid bills,	4,117 70
Deposits by customers,	1,225 90
Unpaid dividends,	1,350 00
Interest accrued but not due,	442 57
Amounts due from the company, not included above,	18,511 75
	<hr/>

Total liabilities as per books of the company,	\$236,647 92
Profit and loss balance,	7,299 64
	<hr/>

Total credits,	\$243,947 56
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$40,615 87	
For distribution,	5,459 69	
management,	10,410 14	
taxes,	5,539 96	
incidentals,	1,061 48	
	<hr/>	
	\$63,087 14	
Income from sale of gas,		\$77,259 90
other sources,		9 00
Balance to profit and loss,	14,181 76	
	<hr/>	
	\$77,268 90	\$77,268 90

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$8,226 65
Balance of manufacturing account,		14,181 76
Interest received,		80 56
Rents,		342 00
Jobbing,		1,052 39
Other items of income,		47 43
Interest paid,	\$5,267 08	
Dividends declared,	9,450 00	
Depreciation,	1,262 54	
Other items,	651 53	
Balance June 30, 1918,	7,299 64	
	<hr/>	
	\$23,930 79	\$23,930 79

LEXINGTON GAS COMPANY.

ASSETS.

Gas plant:

Machinery and equipment,	\$11 20	
Mains,	25,721 08	
Services,	2,199 28	
Meters,	2,474 33	
		<hr/>
		\$30,405 89

Other assets:

Gas arc lamps,	\$105 07	
Cash,	3,250 60	
Notes receivable,	5,900 00	
Due for gas,	1,579 04	
Sundry accounts due the company,	757 77	
Other gas materials on hand,	727 66	
Gas tools and implements,	35	
Office furniture,	685 35	
		<hr/>
		13,005 84

Total assets as per books of the company,	\$43,411 73
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LIABILITIES.

Capital stock,	\$40,000 00
Unpaid bills,	820 63
Deposits by customers,	128 00
Unpaid dividends,	400 00
Amounts due from the company, not included above,	68 43
	<hr/>

Total liabilities as per books of the company,	\$41,417 06
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Profit and loss balance,	1,994 67
	<hr/>

Total credits,	\$43,411 73
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For gas bought,	\$5,646 09	
For distribution,	1,188 65	
management,	2,123 31	
taxes,	485 28	
incidentals,	74 22	
	<hr/>	
	\$9,517 53	
Income from sale of gas,		\$11,767 86
other sources,		20 65
Balance to profit and loss,	2,270 96	
	<hr/>	<hr/>
	\$11,788 51	\$11,788 51

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$1,834 71
Balance of manufacturing account,		2,270 96
Interest received,		460 69
Jobbing,		192 31
Other items of income,		4 00

	Dr.	Cr.
Interest paid,	\$1 75	
Dividends declared,	2,400 00	
Depreciation,	300 00	
Other items,	66 25	
Balance June 30, 1918,	1,994 67	
	<hr/>	<hr/>
	\$4,762 67	\$4,762 67

THE LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Electric plant:		
Lands,	\$89,591 99	
Buildings,	253,409 01	
Steam plant,	478,356 86	
Electric plant,	339,858 69	
Overhead lines,	528,848 03	
Underground conduits, wires and cables,	409,896 29	
Transformers,	177,300 57	
Meters,	109,339 70	
Street lamps and fixtures,	69,195 26	
	<hr/>	\$2,455,796 40
Other assets:		
Cash,	\$46,467 61	
Due for electricity,	51,322 80	
Sundry accounts due the company,	34,917 17	
Electric fuel on hand,	52,993 95	
Motors on hand,	9,751 91	
Electric tools and implements,	2,662 83	
Other electric materials and supplies on hand,	100,507 40	
Stable and garage equipment,	7,373 25	
Office furniture,	1,346 84	
Interest prepaid,	1,237 52	
Insurance,	5,309 15	
Prepaid accounts,	3,397 46	
	<hr/>	317,287 89
Total assets as per books of the company,		\$2,773,084 29

LIABILITIES.

Capital stock,	\$1,176,400 00
Notes payable,	175,000 00
Unpaid bills,	51,275 18
Deposits by customers,	7,415 96
Interest accrued but not due,	608 32
Premium realized on stock issues,	342,294 25
Reserve,	303,044 14
Amounts due from the company, not included above,	30,115 22
	<hr/>
Total liabilities as per books of the company,	\$2,086,153 07
Profit and loss balance,	686,931 22
	<hr/>
Total credits,	\$2,773,084 29

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$265,601 57	
For current bought,	124 44	
distribution,	75,544 48	
management,	73,512 29	
taxes,	73,157 89	
incidentals,	19,057 73	
	<hr/>	
	\$506,998 40	
Income from sale of electricity,		\$732,899 70
other sources,		1,652 09
Balance to profit and loss,	227,553 39	
	<hr/>	<hr/>
	\$734,551 79	\$734,551 79

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$615,238 07
Balance of manufacturing account,		227,553 39
Interest received,		1,859 49
Rents,		343 49
Other items of income,		22,502 63
Interest paid,	\$12,820 12	
Dividends declared,	117,640 00	
Reserve,	50,000 00	
Other items,	105 73	
Balance June 30, 1918,	686,931 22	
	<hr/>	<hr/>
	\$867,497 07	\$867,497 07

LOWELL GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$1,118,812 69	
Machinery and equipment,	867,150 82	
Mains, services and meters,	326,749 29	
Lamps,	10,000 00	
	<hr/>	\$2,322,712 80
Other assets:		
Office building,	\$34,930 00	
Cash,	79,183 59	
Due for gas,	30,722 77	
Sundry accounts due the company,	54,313 48	
Gas coal on hand,	21,044 82	
Coke on hand,	17,239 08	
Tar on hand,	7,800 26	
Enrichers on hand,	10,387 20	
Purifying materials on hand,	2,507 43	
Other residuals on hand,	4,979 44	
Stoves, appliances, etc., on hand,	92,779 27	
Ammonia on hand,	999 96	
Insurance, etc., prepaid,	10,548 38	
Investments (real estate),	65,935 00	
Investments (securities),	27,223 00	
	<hr/>	460,593 68
Total assets as per books of the company,		\$2,783,306 48

LIABILITIES.

Capital stock,	\$1,000,000 00
Coupon notes,	300,000 00
Other notes payable,	385,000 00
Unpaid bills,	76,342 89
Deposits by customers,	21,616 26
Interest accrued but not due,	5,306 51
Premium realized on stock issues,	417,157 91
Depreciation reserve,	62,258 04
Other reserves,	2,481 21
Amounts due from the company, not included above,	1,096 92

Total liabilities as per books of the company,	\$2,271,259 74
Profit and loss balance,	512,046 74

Total credits,	\$2,783,306 48
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$555,570 92	
For distribution,	91,046 58	
management,	21,017 00	
taxes,	68,625 25	
incidentals,	14,404 86	
	<hr/>	
	\$750,664 61	
Income from sale of gas,		\$795,485 08
residuals,		168,940 84
other sources,		10,808 16
Balance to profit and loss,	224,569 47	
	<hr/>	<hr/>
	\$975,234 08	\$975,234 08

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$511,048 63
Balance of manufacturing account,		224,569 47
Interest received,		983 95
Rents,		3,644 28
Jobbing,		154 61
Interest paid,	\$31,316 72	
Dividends declared,	120,000 00	
Depreciation,	76,575 40	
Other items,	462 08	
Balance June 30, 1918,	512,046 74	
	<hr/>	<hr/>
	\$740,400 94	\$740,400 94

LUDLOW ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Lands,	\$1,304 66
Buildings,	2,916 87
Electric plant,	3,482 62
Overhead lines,	30,330 71

Electric plant — *Concluded.*

Transformers,	\$2,382 10	
Meters,	5,944 94	
Street lamps and fixtures,	1,024 60	
		<u>\$47,386 50</u>

Other assets:

Cash,	\$6,358 37	
Due for electricity,	3,711 44	
Sundry accounts due the company,	1,789 24	
Other electric materials and supplies on hand,	1,639 38	
Prepaid interest,	141 86	
Insurance,	48 61	
Prepaid taxes,	6 85	
		<u>13,695 75</u>

Total assets as per books of the company, \$61,082 25

LIABILITIES.

Capital stock,	\$45,000 00
Notes payable,	10,375 00
Unpaid bills,	1,765 ⁵ 12
Deposits by customers,	696 40
Reserve,	675 00
Amounts due from the company, not included above,	842 63

Total liabilities as per books of the company,	\$59,354 15
Profit and loss balance,	1,728 10

Total credits, \$61,082 25

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$83 09		
For current bought, 18,538 73		
distribution, 1,962 61		
management, 4,807 37		
taxes, 1,200 35		
incidentals, 407 83		
	<u>\$26,999 98</u>	
Income from sale of electricity,		\$36,041 83
Balance to profit and loss,	9,041 85	
	<u>\$36,041 83</u>	<u>\$36,041 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$2,171 34
Balance of manufacturing account,		9,041 85
Other items of income,		132 22
Interest paid, \$1,010 30		
Dividends declared, 2,250 00		
Depreciation, 5,300 00		
Reserve, 675 00		
Other items, 382 01		
Balance June 30, 1918, 1,728 10		
	<u>\$11,345 41</u>	<u>\$11,345 41</u>

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:

Lands,	\$225,069 38
Buildings,	256,137 25
Machinery and equipment,	551,552 70
Holders,	569,342 86
Mains and services,	771,679 28
Meters,	151,868 74
Gas arcs,	8,756 04

 \$2,534,406 25

Electric plant:

Lands,	\$84,483 80
Buildings,	182,157 44
Steam plant,	359,265 21
Electric plant,	331,738 54
Arc lamps,	3,889 70
Overhead lines,	415,541 69
Underground conduits,	414,540 64
Underground wires and cables,	285,208 91
Transformers,	83,564 33
Meters,	113,625 31
Street lamps and fixtures,	44,823 48

 2,318,839 05

Other assets:

Office building,	\$76,614 06
Other permanent structures at works,	13,156 44
Other permanent structures,	35,279 27
Cash,	183,748 03
Due for gas,	58,608 47
Due for electricity,	57,824 53
Sundry accounts due the company,	39,231 03
Gas coal on hand,	56,871 35
Coke on hand,	6,826 14
Tar on hand,	2,238 00
Enrichers on hand,	10,988 76
Purifying materials on hand,	4,143 67
Other gas materials on hand,	64,021 92
Stoves on hand,	38,297 65
Gas fixtures on hand,	14,609 06
Gas tools and implements,	689 29
Electric fuel on hand,	88,654 83
Motors on hand,	9,402 59
Electric fixtures and appliances on hand,	2,021 99
Other electric materials and supplies on hand,	27,450 24
Stable and garage equipment,	31,603 97
Office furniture,	14,840 45
Deferred operating charges,	10,535 69
Insurance,	19,552 28
Investments (real estate),	17,228 70
Investments (securities),	11,462 50

 895,900 91

Total assets as per books of the company, \$5,749,146 21

LIABILITIES.

Capital stock,	\$1,625,000 00
Unpaid bills,	90,445 23
Deposits by customers,	21,080 01
Surplus invested in plant,	1,658,771 44
Premium realized on stock issues,	1,476,098 55
Depreciation reserve,	324,263 88
Other reserves,	247,180 18
Amounts due from the company, not included above,	18,299 89

Total liabilities as per books of the company,	\$5,461,139 18
Profit and loss balance,	288,007 03

Total credits,	\$5,749,146 21
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MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$555,254 59	
For distribution,	127,282 69	
management,	32,665 51	
taxes,	71,231 28	
incidentals,	23,341 63	
	<hr/>	
	\$809,775 70	
Operating expenses (electric):		
At station,	\$291,893 13	
For distribution,	94,241 09	
management,	28,395 66	
taxes,	69,110 67	
incidentals,	22,282 41	
	<hr/>	
	505,922 96	
Income from sale of gas,		\$793,037 34
residuals,		152,092 22
other sources (gas),		7,043 96
sale of electricity,		661,550 74
Balance to profit and loss:		
Gas,	142,397 82	
Electric,	155,627 78	
	<hr/>	
	\$1,613,724 26	\$1,613,724 26

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$417,491 83
Balance of gas manufacturing account,		142,397 82
Balance of electric manufacturing account,		155,627 78
Interest received,		7,234 98
Rents,		922 38
Jobbing,		424 55
Interest paid,	\$505 43	
Dividends declared,	325,000 00	
Depreciation,	9,241 04	
Depreciation reserve,	49,761 75	
Other reserves,	43,503 87	
Other items,	8,080 22	
Balance June 30, 1918,	288,007 03	
	<hr/>	
	\$724,099 34	\$724,099 34

MALDEN ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$49,220	23
Buildings,	188,576	70
Substation,	12,720	84
Steam plant,	260,561	10
Electric plant,	144,468	22
Overhead lines,	446,261	28
Underground conduits,	361,680	39
Underground wires and cables,	231,669	18
Transformers,	100,160	39
Meters,	177,663	08
Street lamps and fixtures,	11,422	28
	<hr/>	
	\$1,984,403	69

Other assets:

Office building,	\$13,895	76
Work in process,	124,001	91
Cash,	157,307	73
Due for electricity,	55,118	21
Sundry accounts due the company,	96,762	92
Electric fuel on hand,	38,093	12
Motors on hand,	1,003	50
Electric tools and implements,	5,127	44
Other electric materials and supplies on hand,	79,330	92
Stable and garage equipment,	18,902	05
Office furniture,	4,872	81
Other equipment,	1,101	10
Interest,	1,945	71
Investments (real estate),	10,223	73
Investments (securities),	8,350	00
	<hr/>	
	616,036	91

Total assets as per books of the company, \$2,600,440 60

LIABILITIES.

Capital stock,	\$1,068,000	00
Coupon notes,	600,000	00
Other notes payable,	50,000	00
Unpaid bills,	52,792	08
Deposits by customers,	25,124	19
Interest accrued but not due,	13,554	97
Premium realized on stock issues,	388,850	00
Depreciation reserve,	170,255	13
Other reserves,	13,664	43
Amounts due from the company, not included above,	14,719	79
	<hr/>	

Total liabilities as per books of the company, \$2,396,960 59
Profit and loss balance, 203,480 01

Total credits, \$2,600,440 60

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$104,626 43	
For current bought,	119,725 55	
distribution,	114,345 78	
management,	42,208 51	
taxes,	56,831 46	
incidentals,	13,766 97	
	<hr/>	
	\$451,504 70	
Income from sale of electricity,		\$628,131 48
other sources,		8,852 47
Balance to profit and loss,	185,479 25	
	<hr/>	<hr/>
	\$636,983 95	\$636,983 95

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$227,292 75
Balance of manufacturing account,		185,479 25
Interest received,		5,089 59
Rents,		1,820 29
Jobbing,		30,338 61
Other items of income,		3,912 91
Interest paid,	\$36,665 22	
Dividends declared,	149,520 00	
Depreciation reserve,	61,033 94	
Other items,	3,234 23	
Balance June 30, 1918,	203,480 01	
	<hr/>	<hr/>
	\$453,933 40	\$453,933 40

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$210,664 02
Buildings,	329,577 21
Machinery and equipment,	866,250 84
Mains,	1,065,174 21
Services,	157,720 93
Meters,	352,968 26
	<hr/>
	\$2,982,355 47
Other assets:	
Work in process,	\$108,907 68
Cash,	154,014 62
Due for gas,	39,005 40
Sundry accounts due the company,	141,764 81
Gas coal on hand,	63,631 50
Coke on hand,	6,414 67
Tar on hand,	2,410 50
Ammonia on hand,	550 35
Enrichers on hand,	7,038 07
Purifying materials on hand,	2,053 46
Other gas materials on hand,	39,199 77
Other residuals on hand,	699 30

Other assets — *Concluded.*

Stoves on hand,	\$9,244 35	
Gas fixtures on hand,	1,998 83	
Gas tools and implements,	16,079 34	
Stable and garage equipment,	11,564 91	
Office furniture,	17,533 45	
		<u>\$622,111 01</u>

Total assets as per books of the company, \$3,604,466 48

LIABILITIES.

Capital stock,	\$2,085,500 00
Coupon notes,	725,000 00
Other notes payable,	120,000 00
Unpaid bills,	80,810 73
Deposits by customers,	10,544 88
Interest accrued but not due,	16,657 95
Premium realized on stock issues,	435,163 62
Depreciation reserve,	56,463 85
Other reserves,	52,328 91
Amounts due from the company, not included above,	13,663 26

Total liabilities as per books of the company, \$3,596,133 20

Profit and loss balance, 8,333 28

Total credits, \$3,604,466 48

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$547,431 81	
For gas bought,	218 73	
distribution,	106,728 67	
management,	38,507 04	
taxes,	72,829 51	
incidentals,	22,135 45	
	<u>\$787,851 21</u>	
Income from sale of gas,		\$892,677 59
residuals,		43,792 48
other sources,		952 85
Balance to profit and loss,	149,571 71	
	<u>\$937,422 92</u>	<u>\$937,422 92</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$77,603 83
Balance of manufacturing account,		449,571 71
Interest received,		1,903 32
Rents,		557 74
Other items of income,		1,293 33
Interest paid,	\$40,429 78	
Dividends declared,	145,985 00	
Depreciation reserve,	31,462 46	
Other items,	4,719 41	
Balance June 30, 1918,	8,333 28	
	<u>\$230,929 93</u>	<u>\$230,929 93</u>

MANCHESTER ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$14,793 76	
Electric plant,	7,990 00	
Underground conduits, wires and cables,	151,217 38	
Transformers,	8,102 68	
Meters,	6,952 89	
Street lamps and fixtures,	36,811 18	
		<hr/>
		\$225,867 89

Other assets:

Cash,	\$5,296 94	
Due for electricity,	4,251 73	
Sundry accounts due the company,	1,262 10	
Other electric materials and supplies on hand,	417 72	
Stable and garage equipment,	416 60	
Office furniture,	100 00	
		<hr/>
		11,745 09

Total assets as per books of the company, \$237,612 98

LIABILITIES.

Capital stock,	\$205,800 00
Unpaid bills,	1,338 69
Deposits by customers,	10 00
Depreciation reserve,	26,660 00
Amounts due from the company, not included above,	3,000 00

Total liabilities as per books of the company, \$236,808 69

Profit and loss balance, 804 29

Total credits, \$237,612 98

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
At station,	\$50 00	
For current bought,	12,864 72	
distribution,	943 68	
management,	5,630 76	
taxes,	5,613 91	
incidentals,	450 03	
	<hr/>	
	\$25,553 10	
Income from sale of electricity,		\$45,367 50
Balance to profit and loss,	19,814 40	
	<hr/>	<hr/>
	\$45,367 50	\$45,367 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$789 63
Balance of manufacturing account,		19,814 40
Interest received,		216 59
Jobbing,		671 57

	DR.	CR.
Dividends declared,	\$20,580 00	
Other items,	107 90	
Balance June 30, 1918,	804 29	
	<u>\$21,492 19</u>	<u>\$21,492 19</u>

MARION.

(See SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.)

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$32,841 76	
Steam plant,	58,465 92	
Electric plant,	67,961 66	
Overhead lines,	323,567 87	
Transformers,	30,575 69	
Meters,	32,657 26	
	<u></u>	\$546,070 16
Other assets:		
Work in process,	\$1,567 28	
Cash,	65,564 48	
Notes receivable,	3,000 00	
Due for electricity,	25,671 09	
Sundry accounts due the company,	52,957 97	
Electric fuel on hand,	20,502 12	
Motors,	1,396 99	
Electric tools and implements,	1,509 79	
Other electric materials and supplies on hand,	7,904 60	
Stable and garage equipment,	924 11	
Office furniture,	6,365 10	
Reserve fund,	12,555 26	
Interest,	7,807 61	
Taxes,	218 22	
Insurance,	604 50	
Investments (real estate),	6,259 31	
	<u></u>	214,808 43
Total assets as per books of the company,		\$760,878 59

LIABILITIES.

Capital stock,	\$361,500 00
Coupon notes,	200,000 00
Other notes payable,	26,100 00
Unpaid bills,	15,600 02
Deposits by customers,	499 31
Unpaid dividends,	9,037 50
Interest accrued but not due,	2,737 33
Premium realized on stock issues,	96,900 00
Amounts due from the company, not included above,	4,989 79
Total liabilities as per books of the company,	\$717,363 95
Profit and loss balance,	43,514 64
Total credits,	\$760,878 59

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$21,529 98	
For current bought,	64,407 46	
distribution,	14,364 92	
management,	7,068 05	
taxes,	15,357 47	
incidentals,	1,478 15	
	<hr/>	
	\$124,206 03	
Income from sale of electricity,		\$187,758 77
Balance to profit and loss,	63,552 74	
	<hr/>	<hr/>
	\$187,758 77	\$187,758 77

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$43,045 76
Balance of manufacturing account,		63,552 74
Interest received,		1,941 45
Rents,		462 09
Jobbing,		4,438 27
Transfers from reserves,		3,596 00
Interest paid,	\$15,838 86	
Dividends declared,	39,556 00	
Construction charged off,	9,371 41	
Depreciation,	6,755 40	
Depreciation allowed Westborough Gas and Elec- tric Company,	2,000 00	
Balance June 30, 1918,	43,514 64	
	<hr/>	<hr/>
	\$117,036 31	\$117,036 31

MARLBOROUGH-HUDSON GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$27,732 02	
Machinery and equipment,	71,075 97	
Mains,	216,830 12	
Services,	69,387 61	
Meters,	37,745 42	
	<hr/>	\$422,771 14
Other assets:		
Work in process,	\$5,823 71	
Gas arcs,	134 86	
Other permanent structures,	9,298 04	
Cash,	50,691 38	
Due for gas,	17,744 36	
Sundry accounts due the company,	9,731 95	
Gas coal on hand,	1,378 13	
Other gas materials on hand,	9,459 68	
Stoves,	20,613 81	
Gas fixtures on hand,	3,427 55	
Stable and garage equipment,	794 26	

Other assets — *Concluded.*

Office furniture,	\$2,407 08	
Reserve funds,	7,265 00	
Prepaid interest,	1,592 04	
Insurance,	173 30	
Prepaid taxes,	116 70	
Property suspense account,	25,675 97	
		<hr/>
		\$166,327 82
Total assets as per books of the company,		<hr/>
		\$589,098 96

LIABILITIES.

Capital stock,	\$270,000 00	
Bonds issued,	5,500 00	
Notes payable,	266,000 00	
Unpaid bills,	8,851 47	
Deposits by customers,	1,242 37	
Unpaid dividends,	6,750 00	
Interest accrued but not due,	1,837 84	
Amounts due from the company, not included above,	2,157 20	
		<hr/>
Total liabilities as per books of the company,		\$562,338 88
Profit and loss balance,		26,760 08
		<hr/>
Total credits,		\$589,098 96

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$3,905 90	
For gas bought,	42,526 96	
distribution,	6,338 63	
management,	4,553 73	
taxes,	9,265 00	
incidentals,	1,157 44	
	<hr/>	
	\$67,747 66	
Income from sale of gas,		\$102,754 70
other sources,		2,779 05
Balance to profit and loss,	37,786 09	
	<hr/>	<hr/>
	\$105,533 75	\$105,533 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$30,499 79
Balance of manufacturing account,		37,786 09
Interest received,		1,605 56
Rents,		15 00
Jobbing,		2,040 37
Other items of income,		63 09
Interest paid,	\$16,349 82	
Dividends declared,	18,325 00	
Depreciation,	5,000 00	
Reserve,	575 00	
Other items,	5,000 00	
Balance June 30, 1918,	26,760 08	
	<hr/>	<hr/>
	\$72,009 90	\$72,009 90

MAYNARD.

(See AMERICAN WOOLEN COMPANY.)

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:	
Lands,	\$1,518 99
Buildings and equipment,	15,854 15
Electric plant,	3,006 66
Overhead lines,	109,619 14
Transformers,	7,717 55
Meters,	11,520 14
Street lamps and fixtures,	9,872 54
	<hr/>
	\$159,109 17
Other assets:	
Arc lamps,	\$43 00
Cash,	4,323 06
Due for electricity,	5,476 84
Sundry accounts due the company,	2,240 71
Motors on hand,	3,637 87
Electric tools and implements,	737 77
Other electric materials and supplies on hand,	6,946 94
Stable and garage equipment,	715 76
Office furniture,	730 85
Investments (real estate),	9,122 16
	<hr/>
	33,974 96
Total assets as per books of the company,	<hr/> \$193,084 13

LIABILITIES.

Capital stock,	\$132,500 00
Bonds issued,	40,000 00
Unpaid bills,	2,719 17
Deposits by customers,	1,087 00
Interest accrued but not due,	190 85
Amounts due from the company, not included above,	11,508 85
	<hr/>
Total liabilities as per books of the company,	\$188,005 87
Profit and loss balance,	5,078 26
	<hr/>
Total credits,	\$193,084 13

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At station,	\$277 42		
For current bought,	29,903 54		
distribution,	5,794 08		
management,	8,224 54		
taxes,	2,950 50		
incidentals,	1,199 34		
	<hr/>		
		\$48,349 42	

	DR.	CR.
Income from sale of electricity,		\$71,610 81
other sources,		3,172 98
Balance to profit and loss,	\$26,434 37	
	<hr/>	<hr/>
	\$74,783 79	\$74,783 79

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$5,143 62
Balance of manufacturing account,		26,434 37
Interest received,		13 11
Rents,		679 32
Jobbing,		835 44
Other items of income,		26 26
Interest paid,	\$4,076 16	
Dividends declared,	6,250 00	
Depreciation,	14,027 50	
Other items,	3,700 20	
Balance June 30, 1918,	5,078 26	
	<hr/>	<hr/>
	\$33,132 12	\$33,132 12

MILFORD GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$3,617 67	
Buildings,	12,777 52	
Machinery and equipment,	15,534 91	
Holders,	10,182 69	
Mains,	55,347 93	
Services,	4,469 57	
Meters,	9,152 97	
Work in process,	4,246 64	
	<hr/>	\$115,329 90
Other assets:		
Cash,	\$1,898 69	
Due for gas,	3,387 48	
Sundry accounts due the company,	3,343 34	
Gas coal on hand,	19,287 32	
Coke on hand,	1,429 05	
Other gas materials on hand,	5,248 58	
Gas tools and implements,	407 07	
Office furniture,	747 96	
	<hr/>	35,749 49
Total assets as per books of the company,		\$151,079 39

LIABILITIES.

Capital stock,	\$72,300 00
Notes payable,	55,100 00
Unpaid bills,	8,436 79

Deposits by customers,	\$1,360 00
Unpaid dividends,	723 00
Amounts due from the company, not included above,	11,342 46

Total liabilities as per books of the company,	\$149,262 25
Profit and loss balance,	1,817 14

Total credits,	\$151,079 39
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$26,902 75	
For distribution,	2,357 47	
management,	5,131 03	
taxes,	2,238 93	
incidentals,	731 99	
	<hr/>	
	\$37,362 17	
Income from sale of gas,		\$30,251 89
residuals,		10,354 42
Balance to profit and loss,	3,244 14	
	<hr/>	<hr/>
	\$40,606 31	\$40,606 31

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$4,426 26
Balance of manufacturing account,		3,244 14
Rents,		220 00
Jobbing,		394 84
Other items of income,		1 97
Interest paid,	\$3,776 26	
Dividends declared,	2,169 00	
Depreciation,	400 00	
Other items,	124 81	
Balance June 30, 1918,	1,817 14	
	<hr/>	<hr/>
	\$8,287 21	\$8,287 21

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

ASSETS.

Electric plant:	
Lands,	\$4,531 10
Buildings,	3,729 09
Steam plant,	2,171 53
Electric plant,	3,650 30
Overhead lines,	15,021 27
Transformers,	2,807 30
Meters,	3,919 59
Street lamps and fixtures,	795 87
	<hr/>
	\$36,626 05

Other assets:

Cash,	\$2,429 73	
Due for electricity,	722 65	
Sundry accounts due the company,	43 19	
Electric tools and implements,	150 12	
Other electric materials and supplies on hand,	113 38	
Office furniture,	14 00	
Investments (real estate),	500 00	
		<u>\$3,973 07</u>

Total assets as per books of the company, \$40,599 12

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	12,000 00
Notes payable,	10,250 00
Unpaid bills,	25 16
Unpaid dividends,	750 00
Interest accrued but not due,	180 00
Amounts due from the company, not included above,	159 23

Total liabilities as per books of the company, \$38,364 39
 Profit and loss balance, 2,234 73

Total credits, \$40,599 12

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$2,665 50	
distribution,	1,244 92	
management,	1,090 61	
taxes,	438 67	
incidentals,	103 42	
	<u>\$5,543 12</u>	
Income from sale of electricity,		\$9,090 97
Balance to profit and loss,	3,547 85	
	<u>\$9,090 97</u>	<u>\$9,090 97</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$2,096 37
Balance of manufacturing account,		3,547 85
Interest received,		8 20
Rents,		114 50
Interest paid,	\$1,392 39	
Dividends declared,	1,800 00	
Depreciation,	304 41	
Other items,	35 39	
Balance June 30, 1918,	2,234 73	
	<u>\$5,766 92</u>	<u>\$5,766 92</u>

NANTUCKET.

(See CITIZENS GAS, ELECTRIC AND POWER COMPANY.)

NATICK GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$27,052 33
Machinery and equipment,	7,394 39
Mains and services,	52,812 21
Meters,	11,477 12

\$98,736 05

Other assets:

Office building,	\$5,380 34
Cash,	810 56
Due for gas,	3,853 27
Sundry accounts due the company,	1,178 19
Other gas materials and stoves on hand,	4,275 29
Gas tools and implements,	577 42
Stable and garage equipment,	136 74
Office furniture,	474 50
Reserve fund,	2,700 32
Investments (real estate),	7,687 06

27,073 69

Total assets as per books of the company, \$125,809 74

LIABILITIES.

Capital stock,	\$59,600 00
Notes payable,	52,518 20
Unpaid bills,	2,449 21
Deposits by customers,	285 00
Reserves,	2,700 32

Total liabilities as per books of the company, \$117,552 73
Profit and loss balance, 8,257 01

Total credits, \$125,809 74

MANUFACTURING ACCOUNT.

Operating expenses:

At works,	\$718 89
For gas bought,	21,381 96
distribution,	3,816 00
management,	2,328 08
taxes,	1,929 55
incidentals,	121 45

\$30,295 93

Income from sale of gas, \$29,408 37
 other sources, 162 74
Balance to profit and loss, 724 82

\$30,295 93 \$30,295 93

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$11,512 88
Balance of manufacturing account,	\$724 82	
Interest received,		108 78
Rents,		461 00
Jobbing,		574 59
Interest paid,	2,584 81	
Depreciation,	75 26	
Reserve,	708 78	
Other items,	306 57	
Balance June 30, 1918,	8,257 01	
	<hr/>	<hr/>
	\$12,657 25	\$12,657 25

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$295,885 60	
Machinery, equipment and holders,	580,411 53	
Mains,	558,599 98	
Services,	146,052 41	
Meters,	159,740 14	
	<hr/>	\$1,740,689 66

Electric plant:

Lands and buildings,	\$242,357 21	
New station not completed,	2,270,972 27	
Steam plant,	175,958 36	
Electric plant,	114,320 57	
Substations,	86,818 55	
Overhead lines,	705,231 99	
Underground conduits,	248,327 34	
Underground wires and cables,	445,629 50	
Transformers,	147,205 22	
Meters,	76,387 98	
Street lamps and fixtures,	10,624 47	
	<hr/>	\$4,523,833 46

Other assets:

Office building,	\$204,528 44	
Other permanent structures,	242,448 27	
Cash,	57,282 33	
Notes receivable,	153,665 53	
Due for gas,	32,339 35	
Due for electricity,	94,372 73	
Sundry accounts due the company,	78,108 75	
Gas coal on hand,	38,010 80	
Tar on hand,	5,982 40	
Enrichers on hand,	19,270 04	
Purifying materials on hand,	3,418 92	
Other gas materials on hand,	37,585 30	
Stoves, gas and electric fixtures on hand,	39,110 29	
Gas tools and implements,	5,755 91	
Electric fuel on hand,	46,528 00	

Other assets — *Concluded.*

Motors on hand,	\$26,079 81	
Electric tools and implements,	10,454 96	
Other electric materials and supplies on hand,	92,356 74	
Stable and garage equipment,	27,263 90	
Office furniture,	6,793 66	
Investments (securities),	179,941 51	
		<hr/>
		\$1,401,297 64
Total assets as per books of the company,		<hr/>
		\$7,665,820 76

LIABILITIES.

Capital stock,	\$2,309,000 00	
Bonds issued,	2,350,000 00	
Subscriptions to capital stock,	83,305 00	
Notes payable,	635,000 00	
Unpaid bills,	45,702 52	
Deposits by customers,	38,650 23	
Unpaid dividends,	69,270 00	
Interest due but not paid,	6,656 80	
Interest accrued but not due,	7,500 00	
Premium realized on stock issues,	1,343,270 95	
Depreciation reserve,	288,287 81	
Other reserves,	32,002 67	
Amounts due from the company, not included above,	44,707 53	
		<hr/>
Total liabilities as per books of the company,		\$7,253,353 51
Profit and loss balance,		412,467 25
		<hr/>
Total credits,		\$7,665,820 76

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$463,077 23	
For distribution,	86,476 87	
management,	34,903 26	
taxes,	35,255 49	
incidentals,	8,719 56	
	<hr/>	
	\$628,432 41	
Operating expenses (electric):		
At station,	\$517,993 05	
For distribution,	62,574 56	
management,	76,717 96	
taxes,	70,510 99	
incidentals,	12,352 00	
	<hr/>	
	740,148 56	
Income from sale of gas,		\$710,405 40
residuals,		18,654 97
other sources (gas),		551 87
sale of electricity,		1,084,394 88
other sources (electric),		16,603 21
Balance to profit and loss:		
Gas,	101,179 83	
Electric,	360,849 53	
	<hr/>	
	\$1,830,610 33	\$1,830,610 33

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$514,826 42
Balance of gas manufacturing account,		101,179 83
Balance of electric manufacturing account,		360,849 53
Interest received,		29,885 74
Rents,		7,765 78
Jobbing,		13,191 08
Other items of income,		4,338 96
Interest paid,	\$200,435 48	
Dividends declared,	240,990 00	
Depreciation reserve,	125,000 00	
Other reserves,	3,600 00	
Other items,	49,544 61	
Balance June 30, 1918,	412,467 25	
	<hr/>	<hr/>
	\$1,032,037 34	\$1,032,037 34

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$3,620 40	
Machinery and equipment,	125,770 28	
Mains,	49,442 80	
Services,	574 88	
Meters,	13,070 39	
	<hr/>	\$192,478 75
Electric plant:		
Lands and buildings,	\$175,396 91	
Steam plant,	149,906 21	
Electric plant,	83,130 10	
Overhead lines,	83,206 36	
Underground wires and cables,	3,669 33	
Transformers,	30,146 20	
Meters,	12,969 32	
Street lamps and fixtures,	17,826 41	
	<hr/>	556,250 84
Other assets:		
Work in process,	\$123,769 73	
Cash,	23,505 46	
Prepaid accounts,	3,469 01	
Due for gas,	5,418 76	
Due for electricity,	31,384 87	
Sundry accounts due the company,	12,283 47	
Gas coal on hand,	8,569 10	
Coke on hand,	235 00	
Tar on hand,	808 20	
Other gas materials on hand,	7,626 42	
Stoves on hand,	2,332 96	
Gas fixtures on hand,	749 93	
Electric fuel on hand,	30,819 20	
Electric fixtures on hand,	10,642 85	
House wiring,	138 62	

Other assets — *Concluded.*

Other electric materials and supplies on hand, .	\$18,748 07	
Stable and garage equipment,	1,000 44	
Office furniture,	4,531 57	
Investments (securities),	22,340 00	
		<u>\$308,373 66</u>

Total assets as per books of the company, \$1,057,103 25

LIABILITIES.

Capital stock,	\$513,000 00
Notes payable,	403,000 00
Unpaid bills,	89,933 93
Deposits by customers,	1,992 11
Unpaid dividends,	10,260 00
Interest accrued but not due,	4,703 71
Premium realized on stock issues,	23,203 75
Depreciation reserve,	1,557 49
Amounts due from the company, not included above,	4,731 55

Total liabilities as per books of the company, \$1,052,382 54

Profit and loss balance, 4,720 71

Total credits, \$1,057,103 25

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas):		
At works,	\$52,034 47	
For distribution,	4,736 81	
management,	8,655 58	
taxes,	4,774 71	
incidentals,	1,369 81	
	<u>\$71,571 38</u>	
Operating expenses (electric):		
At station,	\$104,810 82	
For distribution,	6,319 24	
management,	12,291 04	
taxes,	9,264 88	
incidentals,	2,458 99	
	<u>135,144 97</u>	
Income from sale of gas,		\$55,477 94
residuals,		18,692 44
sale of electricity,		193,268 91
Balance to profit and loss:		
Gas,	2,599 00	
Electric,	58,123 94	
	<u>\$267,439 29</u>	<u>\$267,439 29</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$10,904 32
Balance of gas manufacturing account,		2,599 00
Balance of electric manufacturing account,		58,123 94
Jobbing,		4,885 48

	DR.	CR.
Interest paid,	\$13,993 97	
Dividends declared,	34,570 00	
Depreciation reserve,	18,000 00	
Other items,	5,228 06	
Balance June 30, 1918,	4,720 71	
	<hr/>	<hr/>
	\$76,512 74	\$76,512 74

NEW ENGLAND POWER COMPANY.

ASSETS.

Electric plant:

Lands, flowage rights, etc.,	\$4,155,576 51	
Buildings,	707,850 89	
Reservoirs, dams and canals,	2,484,478 69	
Steam plant,	82,524 70	
Electric plant,	1,506,539 76	
Hydraulic plant equipment,	298,216 18	
Overhead lines,	2,517,797 79	
Auxiliary equipment,	175,332 72	
Underground wires and cables,	22,756 99	
Transformers and meters,	147,526 04	
Undistributed plant assets,	57,856 22	
Somerset reservoir,	1,131,819 92	
	<hr/>	\$13,288,276 41

Other assets:

Work in process,	\$177,580 54	
Cash,	327,461 42	
Due for electricity,	237,574 90	
Sundry accounts due the company,	307,272 70	
Electric fuel on hand,	36,491 18	
Other electric materials and supplies on hand,	56,671 44	
Prepaid accounts,	8,406 58	
Deferred charges, customers' accounts,	58,273 95	
Investments (real estate mortgages),	1,000 00	
	<hr/>	1,210,732 71

Total assets as per books of the company, \$14,499,009 12

LIABILITIES.

Capital stock, common,	\$3,800,000 00	
Capital stock, preferred,	3,438,000 00	
Bonds issued,	6,438,000 00	
Unpaid bills,	411,387 61	
Subscriptions to preferred stock,	190 00	
Depreciation reserve,	287,631 89	
Other reserves,	98,405 63	
Amounts due from the company, not included above,	20,731 21	
	<hr/>	

Total liabilities as per books of the company, \$14,494,346 34

Profit and loss balance, 4,662 78

Total credits, \$14,499,009 12

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$319,683 82	
For current bought,	778,107 64	
distribution,	63,021 39	
management,	52,409 63	
taxes,	116,400 00	
incidentals,	47,448 75	
	<u>\$1,377,071 23</u>	
Income from sale of electricity,		\$2,125,950 00
other sources,		18,870 31
Balance to profit and loss,	767,749 08	
	<u>\$2,144,820 31</u>	<u>\$2,144,820 31</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$16,321 94
Balance of manufacturing account,		767,749 08
Interest received,		27,986 62
Rents,		1,199 32
Other items of income,		15 00
Interest paid,	\$313,531 95	
Dividends declared,	354,764 00	
Depreciation reserve,	140,313 23	
Balance June 30, 1918,	4,662 78	
	<u>\$813,271 96</u>	<u>\$813,271 96</u>

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$98,726 95	
Machinery and equipment,	152,928 99	
Purchase of gas department, Waltham Gas		
Light Company,	490,063 48	
Mains,	671,146 93	
Services,	52,685 29	
Meters,	130,152 48	
	<u>\$1,595,704 12</u>	
Other assets:		
Cash,	\$18,962 91	
Due for gas,	50,191 26	
Sundry accounts due the company,	22,262 04	
Coal on hand,	1,614 52	
Gas on hand,	433 95	
Enrichers on hand,	2,262 88	
Other gas materials on hand,	106,101 08	
Stoves and appliances,	6,065 77	
Stable and garage equipment,	11,758 05	
Office furniture,	4,008 63	
Interest prepaid,	6,217 93	
Insurance,	1,190 72	
	<u>231,069 74</u>	
Total assets as per books of the company,		\$1,826,773 86

LIABILITIES.		
Capital stock,		\$560,000 00
Coupon notes,		50,000 00
Other notes payable,		555,111 72
Unpaid bills,		69,262 26
Deposits by customers,		3,071 50
Unpaid dividends,		72 00
Premium realized on stock issues,		130,000 00
Depreciation reserve,		2,171 58
Other reserves,		16,698 27
Amounts due from the company, not included above,		10,124 67
Total liabilities as per books of the company,		\$1,396,512 00
Profit and loss balance,		430,261 86
Total credits,		\$1,826,773 86

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At works,	\$17,049 53		
For gas bought,	380,574 02		
distribution,	90,176 67		
management,	48,765 13		
taxes,	34,274 03		
incidentals,	11,642 53		
		\$582,481 91	
Income from sale of gas,			\$649,634 51
other sources,			12,032 52
Balance to profit and loss,		79,185 12	
		\$661,667 03	\$661,667 03

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1917,			\$428,355 85
Balance of manufacturing account,			79,185 12
Interest received,			1,468 53
Rents,			5,030 85
Jobbing,			8,163 12
Interest paid,	\$30,753 77		
Dividends declared,	56,000 00		
Depreciation,	1,024 72		
Other items,	4,163 12		
Balance June 30, 1918,	430,261 86		
		\$522,203 47	\$522,203 47

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.		
Gas plant:		
Lands,	\$13,850 26	
Buildings,	31,325 93	
Machinery and equipment,	49,976 25	

Gas plant — *Concluded.*

Holders,	\$37,912 78
Mains,	68,521 12
Services,	29,158 12
Meters,	38,536 07

 \$269,280 53

Electric plant:

Lands,	\$14,318 70
Buildings,	74,443 99
Reservoirs, dams and canals,	15,000 00
Steam plant,	131,281 14
Electric plant,	48,380 30
Overhead lines,	79,629 42
Underground conduits,	694 36
Underground wires and cables,	42 75
Transformers,	23,053 70
Meters,	23,049 87
Street lamps and fixtures,	11,285 44

 421,179 67

Other assets:

Other permanent structures,	\$3,219 94
Cash,	400 00
Due for gas,	12,703 86
Due for electricity,	15,847 69
Sundry accounts due the company,	8,428 09
Gas coal on hand,	7,173 40
Enrichers on hand,	9,986 06
Other gas materials, stoves and gas fixtures on hand,	16,493 43
Tools and implements,	2,677 50
Electric fuel on hand,	28,270 06
Motors on hand,	5,652 84
Electric fixtures, tools, implements and other electric materials and supplies on hand,	14,281 49
Stable and garage equipment,	2,087 43
Office furniture,	2,928 34
Insurance and taxes prepaid,	4,083 15
Investments (real estate),	7,500 00
Investments (securities),	2,500 00

 144,233 28

 Total assets as per books of the company, \$834,693 48

LIABILITIES.

Capital stock,	\$400,000 00
Notes payable,	208,000 00
Unpaid bills,	31,214 02
Deposits by customers,	4,116 85
Unpaid dividends,	8,000 00
Premium realized on stock issues,	90,000 00
Amounts due from the company, not included above,	83,620 09

 Total liabilities as per books of the company, \$824,950 96
 Profit and loss balance, 9,742 52

 Total credits, \$834,693 48

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$76,904 16	
For distribution,	13,731 91	
management,	11,347 16	
taxes,	7,770 77	
incidentals,	1,588 26	
	<u>\$111,342 26</u>	
Operating expenses (electric):		
At station,	\$104,282 54	
For distribution,	13,501 10	
management,	17,689 20	
taxes,	15,541 59	
incidentals,	4,316 75	
	<u>155,331 18</u>	
Income from sale of gas,		\$118,962 56
residuals,		4,183 42
sale of electricity,		177,290 39
other sources, electric,		29 59
Balance to profit and loss:		
Gas,	11,803 72	
Electric,	21,988 80	
	<u>\$300,465 96</u>	<u>\$300,465 96</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$22,119 22
Balance of gas manufacturing account,		11,803 72
Balance of electric manufacturing account,		21,988 80
Interest received,		321 54
Rents,		812 00
Jobbing,		1,456 64
Interest paid,	\$17,154 16	
Dividends declared,	24,000 00	
Depreciation,	1,647 84	
Other items,	5,957 40	
Balance June 30, 1918,	9,742 52	
	<u>\$58,501 92</u>	<u>\$58,501 92</u>

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Electric plant:	
Lands,	\$4,648 30
Buildings,	47,216 69
Steam plant,	58,871 79
Electric plant,	24,943 08
Overhead lines,	140,022 36
Underground conduits,	3,992 98
Underground wires and cables,	1,480 95
Transformers,	18,415 48
Meters,	20,023 67
Street lamps and fixtures,	7,797 49
	<u>\$327,412 79</u>

Other assets:

Cash,	\$2,203 89	
Due for electricity,	10,807 21	
Sundry accounts due the company,	2,895 54	
Electric fuel on hand,	2,999 24	
Electric tools and implements,	574 78	
Other electric materials and supplies on hand,	13,119 37	
Stable and garage equipment,	589 27	
Office furniture,	1,002 36	
		<u>\$34,191 66</u>

Total assets as per books of the company, \$361,604 45

LIABILITIES.

Capital stock	\$117,400 00
Bonds issued,	78,000 00
Notes payable,	75,500 00
Unpaid bills,	3,491 84
Deposits by customers,	2,114 50
Unpaid dividends,	3,522 00
Amounts due from the company, not included above,	18,062 95

Total liabilities as per books of the company, \$298,091 29

Profit and loss balance, 63,513 16

Total credits, \$361,604 45

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$13,474 04	
For current bought,	29,480 70	
distribution,	9,827 65	
management,	20,495 92	
taxes,	11,330 94	
incidentals,	2,397 13	
	<u>\$87,006 38</u>	
Income from sale of electricity,		\$142,382 57
other sources,		1,896 96
Balance to profit and loss,	57,273 15	
	<u>\$144,279 53</u>	<u>\$144,279 53</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$80,384 99
Balance of manufacturing account,		57,273 15
Interest received,		199 56
Jobbing,		1,666 92
Other items of income,		153 72
Interest paid,	\$10,271 09	
Dividends declared,	58,700 00	
Depreciation,	6,256 87	
Other items,	937 22	
Balance June 30, 1918,	63,513 16	
	<u>\$139,678 34</u>	<u>\$139,678 34</u>

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands,	\$13,913 56
Buildings,	19,129 40
Machinery and equipment,	30,733 37
Holders,	37,366 00
Mains,	79,600 90
Services,	8,034 78
Meters,	22,464 65

 \$211,242 66

Other assets:

Gas arc lamps,	\$255 93
Cash,	250 00
Due for gas,	8,858 82
Sundry accounts due the company,	2,767 95
Gas coal on hand,	29,729 70
Coke on hand,	154 13
Tar on hand,	1,805 02
Enrichers on hand,	7,136 19
Other gas materials on hand,	13,007 27
Gas tools and implements,	852 73
Stable and garage equipment,	256 00
Office furniture,	1,023 06
Investments (real estate),	4,944 56

 71,041 36

 Total assets as per books of the company, \$282,284 02

LIABILITIES.

Capital stock,	\$155,675 00
Notes payable,	24,973 75
Unpaid bills,	17,603 17
Deposits by customers,	1,786 00
Unpaid dividends,	5,448 63
Interest accrued but not due,	24 44
Premium realized on stock issues,	21,751 25
Depreciation reserve,	10,010 68
Amounts due from the company, not included above,	29,375 53

 Total liabilities as per books of the company, \$266,648 45
 Profit and loss balance, 15,635 57

 Total credits, \$282,284 02

MANUFACTURING ACCOUNT.

Operating expenses:

At works,	\$62,142 25
For distribution,	6,212 09
management,	11,700 02
taxes,	4,928 64
incidentals,	1,953 96

Dr.

Cr.

 \$86,936 96

	DR.	CR.
Income from sale of gas,		\$89,891 30
residuals,		2,225 98
other sources,		254 25
Balance to profit and loss,	\$5,434 57	
	<u>\$92,371 53</u>	<u>\$92,371 53</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$22,278 24
Balance of manufacturing account,		5,434 57
Interest received,		140 16
Rents,		1,327 00
Jobbing,		2,235 92
Other items of income,		266 08
Interest paid,	\$2,686 17	
Dividends declared,	10,897 26	
Other items,	2,462 97	
Balance June 30, 1918,	<u>15,635 57</u>	
	<u>\$31,681 97</u>	<u>\$31,681 97</u>

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$30,513 81	
Machinery and equipment,	21,990 29	
Mains,	26,293 65	
Services,	2,568 45	
Meters,	<u>7,758 84</u>	
		\$89,125 04
Other assets:		
Cash,	\$9,233 15	
Due for gas,	4,601 78	
Sundry accounts due the company,	754 38	
Gas coal on hand,	1,910 70	
Coke on hand,	504 00	
Tar on hand,	863 75	
Enrichers on hand,	3,335 00	
Purifying materials on hand,	637 41	
Other gas materials on hand,	1,642 88	
Stoves on hand,	190 00	
Office furniture,	704 35	
Investments (securities),	<u>15,006 09</u>	
		39,383 49
Total assets as per books of the company,		<u>\$128,508 53</u>

LIABILITIES.

Capital stock,	\$68,100 00
Unpaid bills,	461 63
Unpaid dividends,	<u>2,043 00</u>
Total liabilities as per books of the company,	\$70,604 63
Profit and loss balance,	<u>57,903 90</u>
Total credits,	<u>\$128,508 53</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$55,099 75	
For distribution,	3,096 62	
management,	5,405 94	
taxes,	3,153 20	
incidentals,	445 56	
	<u>\$67,201 07</u>	
Income from sale of gas,		\$49,957 15
residuals,		12,162 83
Balance to profit and loss,		5,081 09
	<u>\$67,201 07</u>	<u>\$67,201 07</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$65,377 96
Balance of manufacturing account,	\$5,081 09	
Interest received,		1,343 77
Jobbing,		249 72
Other items of income,		118 54
Dividends declared,	4,086 00	
Other items,	19 00	
Balance June 30, 1918,	57,903 90	
	<u>\$67,089 99</u>	<u>\$67,089 99</u>

NORTH BROOKFIELD ELECTRIC LIGHT AND POWER COMPANY.

(Unincorporated.)

ASSETS.

Electric plant:		
Overhead lines,	\$52,032 78	
Transformers,	4,176 92	
Meters,	4,345 20	
	<u>\$60,554 90</u>	
Other assets:		
Inside wiring,	\$4,788 37	
Work in process,	984 86	
Cash,	13,729 44	
Due for electricity,	1,911 60	
Sundry accounts due the company,	334 77	
Motors,	2,279 30	
Electric tools and implements,	70 00	
Office furniture,	289 76	
Reserve fund,	375 50	
Insurance,	22 60	
Prepaid taxes,	5 82	
	<u>24,792 02</u>	
Total assets as per books of the company,		<u>\$85,346 92</u>

LIABILITIES.

Capital invested,	\$60,000 00
Notes payable,	23,000 00
Unpaid bills,	1,316 39
Deposits by customers,	40 00
Interest accrued but not due,	219 54
Reserves,	673 20
Amounts due from the company, not included above,	97 79

Total liabilities as per books of the company,	\$85,346 92
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$10,447 29	
distribution,	1,514 54	
management,	1,238 12	
taxes,	566 71	
incidentals,	302 19	
	<hr/>	
	\$14,068 85	
Income from sale of electricity,		\$19,346 12
other sources,		848 83
Balance to profit and loss,	6,126 10	
	<hr/>	
	\$20,194 95	\$20,194 95

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$63 49
Balance of manufacturing account,		6,126 10
Interest received,		365 43
Jobbing,		61 48
Interest paid,	\$1,474 46	
Dividends declared,	3,600 00	
Construction charged off,	952 47	
Depreciation,	339 00	
Reserve,	63 65	
Other items,	186 92	
	<hr/>	
	\$6,616 50	\$6,616 50

NORTON POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Electric plant,	\$671 95	
Overhead lines,	9,731 24	
Transformers,	825 99	
Meters,	1,014 43	
	<hr/>	
		\$12,243 61
Other assets:		
Work in process,	\$632 90	
Cash,	1,517 28	
Due for electricity,	422 14	
Sundry accounts due the company,	338 71	

Other assets — *Concluded.*

Motors,	\$255 94	
Electric fixtures rented,	13 28	
Electric tools and implements,	85 61	
Other electric materials and supplies on hand,	855 04	
Stable and garage equipment,	281 71	
Office furniture,	287 52	
Reserve fund,	599 45	
Prepaid taxes,	1 06	
Insurance,	5 10	
		<u>\$5,295 74</u>

Total assets as per books of the company, \$17,539 35

LIABILITIES.

Capital stock,	\$8,000 00
Notes payable,	8,000 00
Unpaid bills,	504 19
Interest accrued but not due,	139 05
Reserves,	160 00
Amounts due from the company, not included above,	72 03

Total liabilities as per books of the company, \$16,875. 27
 Profit and loss balance, 664 08

Total credits, \$17,539 35

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought, \$1,758 90		
distribution, 917 95		
management, 750 37		
taxes, 110 86		
incidentals, 154 33		
	<u>\$3,692 41</u>	
Income from sale of electricity,		\$4,887 38
other sources,		44 80
Balance to profit and loss,	<u>1,239 77</u>	
	\$4,932 18	<u>\$4,932 18</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$723 23
Balance of manufacturing account,		1,239 77
Interest received,		41 62
Jobbing,		162 62
Transfer from reserve,		400 00
Other items of income,		34 90
Interest paid,	\$426 84	
Dividends declared,	1,040 00	
Construction charged off,	174 09	
Depreciation,	252 75	
Other items,	44 38	
Balance June 30, 1918,	<u>664 08</u>	
	\$2,602 14	<u>\$2,602 14</u>

NORWOOD GAS COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$22,502 31	
Machinery and equipment,	39,920 60	
Mains,	62,051 33	
Services,	32,345 94	
Meters,	13,775 84	
		<hr/>
		\$170,596 02

Other assets:

Gas arc lamps,	\$1,369 50	
Work in process,	3,141 57	
Cash,	5,650 30	
Due for gas,	9,144 54	
Sundry accounts due the company,	7,200 00	
Gas coal on hand,	21,982 80	
Coke on hand,	219 52	
Tar on hand,	206 73	
Enrichers on hand,	537 48	
Other gas materials on hand,	9,554 40	
Stoves and heaters,	6,794 53	
Gas tools and implements,	687 34	
Stable and garage equipment,	391 96	
Office furniture,	1,568 38	
Reserve fund,	6,593 00	
Prepaid taxes,	14 43	
Insurance,	409 78	
Prepaid interest,	262 78	
		<hr/>
		75,729 04

Total assets as per books of the company, \$246,325 06

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	84,100 00
Unpaid bills,	9,864 72
Interest accrued but not due,	231 86
Reserve,	933 33
Amounts due from the company, not included above,	1,001 66

Total liabilities as per books of the company, \$236,131 57

Profit and loss balance, 10,193 49

Total credits, \$246,325 06

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
At works,	\$34,172 42	
For distribution,	3,944 99	
management,	4,113 14	
taxes,	2,821 17	
incidentals,	531 00	
	<hr/>	
	\$45,582 72	

	Dr.	Cr.
Income from sale of gas,		\$45,455 51
residuals,		6,879 34
other sources,		370 39
Balance to profit and loss,	\$7,122 52	
	<u>\$52,705 24</u>	<u>\$52,705 24</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$17,323 03
Balance of manufacturing account,		7,122 52
Interest received,		357 25
Jobbing,		1,264 46
Interest paid,	\$4,309 46	
Dividends declared,	11,200 00	
Other items,	364 31	
Balance June 30, 1918,	<u>10,193 49</u>	
	<u>\$26,067 26</u>	<u>\$26,067 26</u>

OAK BLUFFS.

(See VINEYARD LIGHTING COMPANY.)

OLD COLONY GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$8,212 01	
Buildings,	143,321 66	
Machinery and equipment,	88,855 79	
Holders,	140,315 08	
Mains,	592,932 13	
Services,	282,488 05	
Meters,	<u>53,801 43</u>	
		\$1,309,926 15
Other assets:		
Gas arc lamps,	\$5,035 82	
Other permanent structures,	1,398 16	
Cash,	6,587 62	
Due for gas,	18,261 18	
Sundry accounts due the company,	15,697 69	
Gas coal on hand,	1,350 03	
Enrichers on hand,	2,203 49	
Purifying materials on hand,	251 25	
Other gas materials on hand,	564 30	
Stoves, etc., on hand,	29,079 18	
Stable and garage equipment,	4,271 79	
Office furniture,	9,072 17	
Prepaid accounts,	2,282 68	
Investments (securities),	<u>61 50</u>	
		<u>96,116 86</u>
Total assets as per books of the company,		\$1,406,043 01

LIABILITIES.

Capital stock, common,	\$354,500 00
Capital stock, preferred,	354,500 00
Bonds issued,	338,000 00
Notes payable,	309,000 00
Unpaid bills,	9,392 84
Deposits by customers,	5,603 76
Interest accrued but not due,	2,408 42
Depreciation reserve,	4,558 84
Other reserves,	9,476 09
Amounts due from the company, not included above,	4,512 99
Total liabilities as per books of the company,	\$1,391,952 94
Profit and loss balance,	14,090 07
Total credits,	\$1,406,043 01

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$52,902 77	
For distribution,	16,718 71	
management,	24,954 09	
taxes,	12,525 95	
incidentals,	3,551 64	
	\$110,653 16	
Income from sale of gas,		\$141,149 68
residuals,		743 39
other sources,		1,740 74
Balance to profit and loss,	32,980 65	
	\$143,633 81	\$143,633 81

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$18,716 13
Balance of manufacturing account,		32,980 65
Jobbing,		961 45
Interest paid,	\$32,061 81	
Dividends declared,	4,431 25	
Depreciation,	250 00	
Reserve,	1,483 95	
Other items,	341 15	
Balance June 30, 1918,	14,090 07	
	\$52,658 23	\$52,658 23

OTIS COMPANY.

(Ware.)

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$26,707 06	
For distribution,	1,341 38	
management,	520 00	
taxes,	651 30	
incidentals,	477 95	
	\$29,697 69	

	Dr.	Cr.
Income from sale of gas,		\$18,528 27
residuals,		6,609 75
Balance to profit and loss,		4,559 67
	<u>\$29,697 69</u>	<u>\$29,697 69</u>

PARSONS, DANIEL C.

(Pepperell.)

MANUFACTURING ACCOUNT to December 31, 1917.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$23,649 75	
distribution,	215 74	
management,	883 63	
taxes,	531 29	
	<u>\$25,280 41</u>	
Income from sale of electricity,		\$29,935 78
Balance to profit and loss,	4,655 37	
	<u>\$29,935 78</u>	<u>\$29,935 78</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$4,655 37
Interest paid,	\$1,950 00	
Depreciation reserve,	2,705 37	
	<u>\$4,655 37</u>	<u>\$4,655 37</u>

PEPPERELL ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Electric plant,	\$388 49	
Overhead lines,	85,123 16	
Transformers,	2,566 36	
Meters,	2,459 16	
Street lamps and fixtures,	4,822 69	
	<u>\$95,359 86</u>	
Other assets:		
Cash,	\$324 74	
Due for electricity,	18,239 88	
Sundry accounts due the company,	14,172 69	
Electric tools and implements,	81 75	
Stable and garage equipment,	450 00	
Office furniture,	31 18	
Prepaid and suspense accounts,	884 75	
	<u>34,184 99</u>	
Total assets as per books of the company,		\$129,544 85

LIABILITIES.

Notes payable,	\$91,991 87
Unpaid bills,	29,574 01
Interest accrued but not due,	2,681 43
Depreciation reserve,	5,297 54

Total liabilities as per books of the company, \$129,544 85

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$38,645 54	
distribution,	510 72	
management,	684 55	
taxes,	643 41	
incidentals,	75 00	
	<hr/>	
	\$40,559 22	
Income from sale of electricity,		\$45,949 57
Balance to profit and loss,	5,390 35	
	<hr/>	
	\$45,949 57	\$45,949 57

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$5,390 35
Interest paid,	\$2,775 60	
Depreciation reserve,	2,614 75	
	<hr/>	
	\$5,390 35	\$5,390 35

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Gas plant:	
Lands,	\$19,126 47
Buildings,	30,128 02
Machinery and equipment,	82,945 06
Holders,	75,239 40
Mains,	281,776 14
Services,	104,780 59
Meters,	86,558 22
	<hr/>
	\$680,553 90
Other assets:	
Gas arc lamps,	\$5,567 78
Cash,	670 34
Due for gas,	27,328 19
Sundry accounts due the company,	27,920 88
Gas coal on hand,	33,821 02
Coke on hand,	731 25
Tar on hand,	6,042 84
Enrichers on hand,	49,358 02
Purifying materials on hand,	386 24
Other gas materials on hand,	20,990 17
Stoves on hand,	23,520 90

Other assets — *Concluded.*

Gas fixtures on hand,	\$22,916 50	
Gas tools and implements,	3,393 85	
Stable and garage equipment,	8,208 74	
Investments (real estate, etc.),	12,018 64	
		<hr/>
		\$242,875 36

Total assets as per books of the company,	\$923,429 26
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LIABILITIES.

Capital stock,	\$396,000 00
Subscriptions to capital stock,	68,580 00
Notes payable,	397,500 00
Deposits by customers,	3,440 81

Total liabilities as per books of the company,	\$865,520 81
Profit and loss balance,	57,908 45

Total credits,	\$923,429 26
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At work,	\$177,428 20	
For distribution,	29,020 52	
management,	27,818 42	
taxes,	14,538 14	
incidentals,	4,464 14	
	<hr/>	
	\$253,269 42	
Income from sale of gas,		\$290,207 18
residuals,		9,526 88
Balance to profit and loss,	46,464 64	
	<hr/>	
	\$299,734 06	\$299,734 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$67,791 94
Balance of manufacturing account,		46,464 64
Rents,		508 80
Interest paid,	\$21,008 84	
Dividends declared,	31,680 00	
Other items,	4,168 09	
Balance June 30, 1918,	57,908 45	
	<hr/>	
	\$114,765 38	\$114,765 38

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Silver Lake Extension,	\$230,748 89
Lands,	41,067 28
Buildings,	119,662 76
Steam heating plant,	27,642 09

Electric plant — *Concluded.*

Steam plant,	\$153,262 48	
Electric plant,	71,329 71	
Tungsten units,	2,190 75	
Overhead lines,	306,439 82	
Underground conduits,	23,118 95	
Underground wires and cables,	19,426 98	
Transformers,	85,098 27	
Meters,	70,307 77	
Street lamps and fixtures,	26,530 72	
		<hr/>
		\$1,176,826 47

Other assets:

Cash,	\$15,814 71	
Notes receivable,	32,175 00	
Due for electricity and steam heat,	40,879 72	
Sundry accounts due the company,	19,918 63	
Electric fuel on hand,	34,882 45	
Motors on hand,	32,322 95	
Electric fixtures on hand,	7,001 60	
Electric tools and implements,	1,035 44	
Other electric materials and supplies on hand,	39,858 30	
Stable and garage equipment,	17,374 34	
Office furniture,	5,091 76	
		<hr/>
		246,354 90

Total assets as per books of the company, \$1,423,181 37

LIABILITIES.

Capital stock,	\$457,000 00
Bonds issued,	400,000 00
Notes payable,	188,725 00
Unpaid bills,	20,185 84
Deposits by customers,	12,134 78
Interest accrued but not due,	7,400 30
Premium realized on stock issues,	73,000 00
Depreciation reserve,	231,735 45

Total liabilities as per books of the company, \$1,390,181 37

Profit and loss balance, 33,000 00

Total credits, \$1,423,181 37

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$149,671 08	
For current bought,	16,885 14	
distribution,	55,911 63	
management,	25,058 33	
taxes,	17,222 19	
incidentals,	48,766 45	
	<hr/>	
	\$313,514 82	
Income from sale of electricity,		\$365,666 72
other sources,		55,295 02
Balance to profit and loss,	107,446 92	
	<hr/>	<hr/>
	\$420,961 74	\$420,961 74

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$33,000 00
Balance of manufacturing account,		107,446 92
Other items of income,		804 64
Interest paid,	\$22,472 11	
Dividends declared,	31,246 00	
Depreciation reserve,	54,431 94	
Other items,	101 51	
Balance June 30, 1918,	33,000 00	
	<u>\$141,251 56</u>	<u>\$141,251 56</u>

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:

Lands,	\$8,830 21
Buildings,	35,705 37
Steam plant,	66,457 44
Electric plant,	58,554 65
Overhead lines,	290,414 63
Underground wires and cables,	21,802 87
Transformers,	30,816 48
Meters,	27,383 76

\$539,965 41

Other assets:

Cash,	\$3,601 16
Notes receivable,	389 26
Due for electricity,	7,479 76
Sundry accounts due the company,	1,767 27
Electric fuel on hand,	6,359 17
Electric tools and implements,	5,130 67
Other electric materials and supplies on hand,	10,402 79
Stable and garage equipment,	6,755 64
Office furniture,	2,508 49
Suspense account,	6,186 62
Prepaid interest,	2,607 30
Insurance,	518 60

53,706 73Total assets as per books of the company, \$593,672 14

LIABILITIES.

Capital stock,	\$315,200 00
Bonds issued,	54,000 00
Notes payable,	192,500 00
Unpaid bills,	17,581 66
Unpaid dividends,	1,606 00
Interest accrued but not due,	2,194 96
Reserves,	1,680 52
Amounts due from the company, not included above,	1,941 82
Total liabilities as per books of the company,	<u>\$586,704 96</u>
Profit and loss balance,	6,967 18
Total credits,	<u>\$593,672 14</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$39,180 65	
For current bought,	39,827 78	
distribution,	12,211 26	
management,	11,854 23	
taxes,	8,404 01	
incidentals,	2,725 93	
	<hr/>	
	\$114,203 86	
Income from sale of electricity,		\$145,569 91
Balance to profit and loss,	31,366 05	
	<hr/>	<hr/>
	\$145,569 91	\$145,569 91

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$11,996 04
Balance of manufacturing account,		31,366 05
Interest received,		57 69
Jobbing,		2,573 30
Interest paid,	\$13,027 74	
Dividends declared,	25,216 00	
Other items,	782 16	
Balance June 30, 1918,	6,967 18	
	<hr/>	<hr/>
	\$45,993 08	\$45,993 08

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$32,332 03	
Machinery and equipment,	58,557 89	
Mains,	89,864 75	
Services,	38,026 72	
Meters,	13,028 74	
	<hr/>	
		\$231,810 13

Other assets:

Gas arc lamps,	\$648 59	
Work in process,	4,651 09	
Cash,	3,159 06	
Due for gas,	3,611 10	
Sundry accounts due the company,	13,008 90	
Gas coal on hand,	19,338 68	
Coke on hand,	270 30	
Tar on hand,	208 29	
Purifying materials on hand,	254 16	
Other gas materials on hand,	7,807 13	
Stoves,	6,050 46	
Gas tools and implements,	1,297 24	
Stable and garage equipment,	916 59	
Office furniture,	1,640 63	
Reserve fund,	7,700 11	

Other assets — *Concluded.*

Prepaid taxes,	\$17 13	
Prepaid interest,	579 97	
Insurance,	322 20	
Investments (real estate),	1,381 39	
		<hr/>
		\$72,863 02

Total assets as per books of the company,	\$304,673 15
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LIABILITIES.

Capital stock,	\$148,500 00
Notes payable,	136,500 00
Unpaid bills,	7,439 08
Deposits by customers,	120 00
Interest accrued but not due,	1,538 88
Reserves,	3,645 11
Amounts due from the company, not included above,	1,121 77

Total liabilities as per books of the company,	\$298,864 84
Profit and loss balance,	5,808 31

Total credits,	\$304,673 15
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$34,068 71	
For distribution,	4,085 34	
management,	4,697 14	
taxes,	4,341 05	
incidentals,	560 04	
	<hr/>	
	\$47,752 28	
Income from sale of gas,		\$41,407 95
residuals,		10,129 80
other sources,		572 47
Balance to profit and loss,	4,357 94	
	<hr/>	<hr/>
	\$52,110 22	\$52,110 22

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$15,481 74
Balance of manufacturing account,		4,357 94
Interest received,		830 56
Rents,		127 63
Jobbing,		868 95
Other items of income,		529 68
Interest paid,	\$4,508 19	
Dividends declared,	11,880 00	
Balance June 30, 1918,	5,808 31	
	<hr/>	<hr/>
	\$22,196 50	\$22,196 50

PROVINCETOWN LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$5,529 65	
Steam plant,	15,376 19	
Electric plant,	10,573 22	
Overhead lines,	40,286 74	
Transformers,	931 38	
Meters,	4,306 90	
	<hr/>	\$77,004 08
Other assets:		
House wiring and lamps,	\$468 24	
Cash,	1,828 64	
Due for electricity,	2,539 22	
Sundry accounts due the company,	1,394 95	
Motors on hand,	711 80	
Electric tools and implements,	436 91	
Other electric materials and supplies on hand,	1,820 77	
Stable and garage equipment,	130 31	
Office furniture,	1,482 73	
Reserve fund,	345 00	
Prepaid taxes,	4 38	
Insurance,	749 18	
Suspense accounts,	2,669 94	
	<hr/>	14,582 07
Total assets as per books of the company,		\$91,586 15

LIABILITIES.

Capital stock,	\$60,000 00
Notes payable,	25,000 00
Unpaid bills,	1,916 73
Interest accrued but not due,	656 15
Reserves,	1,237 30
Amounts due from the company, not included above,	420 31
Total liabilities as per books of the company,	<hr/> \$89,230 49
Profit and loss balance,	2,355 66
Total credits,	<hr/> \$91,586 15

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$503 48	
For current bought,	4,117 32	
distribution,	1,427 58	
management,	2,428 68	
taxes,	1,512 06	
incidentals,	1,390 40	
	<hr/>	
	\$11,379 52	
Income from sale of electricity,		\$16,379 35
other sources,		97 19
Balance to profit and loss,	5,097 02	
	<hr/>	<hr/>
	\$16,476 54	\$16,476 54

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$3,622 30
Balance of manufacturing account,		5,097 02
Interest received,		15 91
Jobbing,		248 11
Other items of income,		159 56
Interest paid,	\$1,534 28	
Dividends declared,	4,800 00	
Construction charged off,	351 06	
Other items,	101 90	
Balance June 30, 1918,	2,355 66	
	<u>\$9,142 90</u>	<u>\$9,142 90</u>

QUINCY.

(See CITIZENS' GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$79,263 67	
Steam plant,	71,769 54	
Electric plant,	61,982 80	
Overhead lines,	269,333 82	
Transformers,	27,238 86	
Meters,	53,796 42	
Street lamps and fixtures,	4,012 23	
		<u>\$567,397 34</u>
Other assets:		
Other permanent structures,	\$5,411 31	
Cash,	39,767 43	
Due for electricity,	27,098 38	
Sundry accounts due the company,	1,592 07	
Electric fuel on hand,	8,695 95	
Motors on hand,	4,449 82	
Electric tools and implements,	3,253 73	
Other electric materials and supplies on hand,	12,313 71	
Stable and garage equipment,	21,202 98	
Office furniture,	4,319 62	
Prepaid interest,	3,342 04	
Insurance,	1,288 82	
Investments (real estate),	9,756 18	
		<u>142,492 04</u>
Total assets as per books of the company,		\$709,889 38

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	100,000 00
Notes payable,	215,000 00

Unpaid bills,	\$11,893 52
Deposits by customers,	5,260 00
Premium realized on stock issues,	26,244 50
Amounts due from the company, not included above,	26,453 50

Total liabilities as per books of the company,	\$684,851 52
Profit and loss balance,	25,037 86

Total credits,	\$709,889 38
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$110,577 74	
For distribution,	47,482 92	
management,	31,963 86	
taxes,	27,556 19	
incidentals,	9,660 53	
	\$227,241 24	
Income from sale of electricity,		\$306,475 91
Balance to profit and loss,	79,234 67	
	\$306,475 91	\$306,475 91

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$23,932 79
Balance of manufacturing account,		79,234 67
Rents,		333 84
Jobbing,		163 15
Other items of income,		2,499 28
Interest paid,	\$17,665 76	
Dividends declared,	45,000 00	
Depreciation,	1,713 19	
Reserve,	10,000 00	
Other items,	6,746 92	
Balance June 30, 1918,	25,037 86	
	\$106,163 73	\$106,163 73

RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands,	\$7,000 00
Buildings,	30,054 25
Steam plant,	10,612 17
Electric plant,	7,995 30
Overhead lines,	116,421 28
Transformers,	4,259 69
Meters,	8,841 70
	\$185,184 39
Other assets:	
House wiring, etc.,	\$2,254 23
Work in process,	2,749 32
Cash,	8,408 85
Due for electricity,	11,029 55

Other assets — *Concluded.*

Sundry accounts due the company,	\$6,587 17	
Motors,	2,629 96	
Electric tools and implements,	491 97	
Other electric materials and supplies on hand,	7,930 00	
Stable and garage equipment,	2,052 71	
Office furniture,	2,212 10	
Reserve fund,	3,613 08	
Prepaid interest,	620 35	
Insurance,	95 12	
Prepaid taxes,	17 29	
		<u>\$50,691 70</u>
Total assets as per books of the company,		\$235,876 09

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	89,500 00
Unpaid bills,	2,338 60
Deposits by customers,	50 00
Interest accrued but not due,	775 44
Reserves,	1,494 89
Amounts due from the company, not included above,	<u>590 35</u>
Total liabilities as per books of the company,	\$234,749 28
Profit and loss balance,	<u>1,126 81</u>
Total credits,	\$235,876 09

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$360 22	
For current bought,	18,043 53	
distribution,	3,988 86	
management,	1,848 17	
taxes,	1,713 49	
incidentals,	<u>882 93</u>	
	\$26,837 20	
Income from sale of electricity,		\$36,872 45
other sources,		546 17
Balance to profit and loss,	<u>10,581 42</u>	<u>.</u>
	\$37,418 62	\$37,418 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$1,463 65
Balance of manufacturing account,		10,581 42
Interest received,		711 96
Rents,		710 79
Jobbing,		471 29
Other items of income,		9 03
Interest paid,	\$4,203 89	
Dividends declared,	7,800 00	
Reserve,	400 00	
Other items,	417 44	
Balance June 30, 1918,	<u>1,126 81</u>	
	\$13,948 14	\$13,948 14

REVERE.

(See SUBURBAN GAS AND ELECTRIC COMPANY.)

SADLER, THOMAS G.

(South Attleborough.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$16 60	
For taxes,	19 00	
	<u>\$35 60</u>	
Income from sale of gas,		\$14 00
Balance to profit and loss,		21 60
	<u>\$35 60</u>	<u>\$35 60</u>

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Electric plant:

Lands,	\$76,890 05	
Buildings,	172,990 33	
Steam plant,	181,175 24	
Electric plant,	56,792 55	
Overhead lines,	116,774 38	
Underground conduits,	101,518 83	
Underground wires and cables,	52,895 89	
Transformers,	43,391 28	
Meters,	67,799 41	
Street lamps and fixtures,	3,041 09	
	<u>\$873,269 05</u>	

Other assets:

Work in process,	\$1,115,571 85	
Cash,	167,176 54	
Due for electricity,	40,209 22	
Sundry accounts due the company,	35,542 04	
Electric fuel on hand,	92,538 22	
Electric tools and implements,	4,446 31	
Other electric materials and supplies on hand,	53,259 85	
Garage equipment,	16,934 32	
Office furniture,	6,640 26	
Investments (securities),	6,250 00	
	<u>1,538,568 61</u>	
Total assets as per books of the company,		\$2,411,837 66

LIABILITIES.

Capital stock,	\$795,000 00
Coupon notes,	500,000 00
Other notes payable,	255,000 00

Unpaid bills,	\$77,185 23
Deposits by customers,	7,804 21
Interest accrued but not due,	16,422 41
Premium realized on stock issues,	411,000 00
Depreciation reserve,	190,575 44
Other reserves,	2,673 53
Amounts due from the company, not included above,	7,181 48

Total liabilities as per books of the company,	\$2,262,842 30
Profit and loss balance,	148,995 36

Total credits,	\$2,411,837 66
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$297,481 00	
For distribution,	46,786 39	
management,	37,596 18	
taxes,	42,467 25	
incidentals,	13,372 11	
	<u>\$437,702 93</u>	
Income from sale of electricity,		\$596,873 79
other sources,		1,223 89
Balance to profit and loss,	160,394 75	
	<u>\$598,097 68</u>	<u>\$598,097 68</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$184,830 12
Balance of manufacturing account,		160,394 75
Interest received,		1,855 17
Rents,		565 00
Other items of income,		643 86
Interest paid,	\$40,655 87	
Dividends declared,	79,500 00	
Depreciation reserve,	76,875 79	
Other items,	2,261 88	
Balance June 30, 1918,	148,995 36	
	<u>\$348,288 90</u>	<u>\$348,288 90</u>

SALEM GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$31,200 00
Buildings,	143,385 40
Machinery and equipment,	210,037 51
Holders,	111,184 00
Mains,	319,655 59
Services,	60,481 52
Meters,	127,608 20
	<u>\$1,003,552 22</u>

Other assets:

Work in process,	\$7,371 76	
Office building,	83,175 30	
Other permanent structures,	3,622 94	
Cash,	11,488 47	
Due for gas,	26,056 30	
Sundry accounts due the company,	13,877 23	
Gas coal on hand,	23,753 43	
Tar on hand,	2,557 75	
Enrichers on hand,	1,344 34	
Purifying materials on hand,	1,210 28	
Other gas materials on hand,	12,994 03	
Stoves on hand,	13,832 52	
Gas fixtures on hand,	14,131 16	
Gas tools and implements,	2,033 13	
Stable and garage equipment,	6,269 87	
Office furniture,	2,486 63	
Investments (real estate),	6,509 06	
		<u>\$232,714 20</u>
Total assets as per books of the company,		\$1,236,266 42

LIABILITIES.

Capital stock,	\$669,800 00
Notes payable,	232,500 00
Unpaid bills,	14,911 89
Deposits by customers,	4,337 00
Premium realized on stock issues,	111,060 00
Amounts due from the company, not included above,	805 42
	<u>\$1,033,414 31</u>
Total liabilities as per books of the company,	\$1,033,414 31
Profit and loss balance,	202,852 11
	<u>\$1,236,266 42</u>
Total credits,	\$1,236,266 42

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$151,328 25	
For gas bought,	322 56	
distribution,	25,531 76	
management,	22,144 02	
taxes,	28,589 65	
incidentals,	6,552 08	
	<u>\$234,468 32</u>	
Income from sale of gas,		\$277,368 93
residuals,		16,258 63
other sources,		1,303 23
Balance to profit and loss,	60,462 47	
	<u>\$294,930 79</u>	<u>\$294,930 79</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$204,648 52
Balance of manufacturing account,		60,462 47
Interest received,		409 07
Rents,		1,506 63

	Dr.	Cr.
Jobbing,		\$2,253 66
Other items of income,		1,531 73
Interest paid,	\$15,373 27	
Dividends declared,	51,882 00	
Depreciation,	150 34	
Other items,	554 36	
Balance June 30, 1918,	202,852 11	
	<u>\$270,812 08</u>	<u>\$270,812 08</u>

SEEKONK ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Overhead lines,	\$63,357 27	
Transformers,	1,597 53	
Meters,	2,611 00	
Street lamps and fixtures,	1,756 37	
	<u></u>	\$69,322 17
Other assets:		
Cash,	\$583 30	
Due for electricity,	265 38	
	<u></u>	848 68
Total assets as per books of the company,		<u>\$70,170 85</u>

LIABILITIES.

Capital stock,	\$5,000 00
Notes payable,	32,000 00
Unpaid bills,	31,723 35
Depreciation reserve,	1,000 00
Total liabilities as per books of the company,	<u>\$69,723 35</u>
Profit and loss balance,	447 50
Total credits,	<u>\$70,170 85</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$3,798 21	
distribution,	1,042 74	
management,	101 19	
taxes,	194 54	
incidentals,	5 85	
	<u>\$5,142 53</u>	
Income from sale of electricity,		\$7,941 68
Balance to profit and loss,	2,799 15	
	<u>\$7,941 68</u>	<u>\$7,941 68</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$661 03	
Balance of manufacturing account,		\$2,799 15
Interest received,		8 92
Interest paid,	1,699 54	
Balance June 30, 1918,	447 50	
	<u>\$2,808 07</u>	<u>\$2,808 07</u>

SHIRLEY ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$550 00
Buildings,	3,041 15
Steam plant,	1,650 00
Electric plant,	17,775 63
Overhead lines,	63,794 53
Rights of way,	10,281 03
Transformers,	4,528 72
Meters,	6,820 52
Street lamps and fixtures,	5,370 39

\$113,811 97

Other assets:

Cash,	\$491 82
Notes receivable,	5,000 00
Due for electricity,	27,255 01
Sundry accounts due the company,	33,882 25
Electric fixtures on hand,	430 05
Electric tools and implements,	404 93
Other electric materials and supplies on hand,	6,068 53
Stable and garage equipment,	940 36
Office furniture, etc.,	662 48
Prepaid interest,	833 40
Prepaid accounts,	81 31

76,050 14

Total assets as per books of the company, \$189,862 11

LIABILITIES.

Capital stock, common,	\$35,100 00
Capital stock, preferred,	35,100 00
Notes payable,	75,450 00
Unpaid bills,	35,835 79
Unpaid dividends,	877 50
Interest accrued but not due,	1,618 41
Depreciation reserve,	5,880 41

Total liabilities as per books of the company, \$189,862 11

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$10 26
For current bought,	58,863 89
distribution,	492 53
management,	596 14
taxes,	1,729 43
incidentals,	165 76

Dr.

Cr.

\$61,858 01

Income from sale of electricity,	\$73,999 40
other sources,	414 84

Balance to profit and loss, 12,556 23

\$74,414 24

\$74,414 24

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$12,556 23
Interest received,		1,267 50
Rents,		20 00
Jobbing,		794 56
Interest paid,	\$5,601 76	
Dividends declared,	3,510 00	
Depreciation reserve,	5,526 53	
	<hr/>	<hr/>
	\$14,638 29	\$14,638 29

SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC
COMPANY.

(Marion.)

ASSETS.

Gas plant:

Lands and buildings,	\$3,060 29
Machinery and equipment,	2,973 30
Mains,	13,535 54
Meters,	336 88

\$19,906 01

Electric plant:

Electric plant,	\$36,199 72
Overhead lines,	277,418 98
Underground conduits,	6,878 00
Transformers,	9,988 72
Meters,	12,115 25

342,600 67

Other assets:

Work in process,	\$4,299 24
Inside wiring,	293 68
Outside lamps rented,	181 46
Cash,	58,902 51
Due for gas,	22 92
Due for electricity,	4,725 95
Sundry accounts due the company,	7,477 04
Other gas materials on hand,	288 84
Motors,	2,168 77
Electric tools and implements,	903 24
Other electric materials and supplies on hand,	1,303 59
Stable and garage equipment,	1,690 61
Office furniture and supplies,	2,416 73
Reserve fund,	13,000 18
Prepaid accounts,	1,994 44
Insurance,	80 73
Prepaid interest,	499 80
Prepaid taxes,	47 15

100,296 88

Total assets as per books of the company,	<hr/> \$462,803 56
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LIABILITIES.

Capital stock,	\$265,000 00
Coupon notes,	40,000 00
Other notes payable,	120,100 00
Unpaid bills,	9,676 59
Deposits by customers,	252 00
Interest accrued but not due,	1,561 80
Premium realized on stock issues,	23 00
Reserves,	5,678 52
Amounts due from the company, not included above,	2,275 15
<hr/>	
Total liabilities as per books of the company,	\$444,567 06
Profit and loss balance,	18,236 50
<hr/>	
Total credits,	\$462,803 56

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas):		
At works,	\$1,465 22	
For distribution,	141 45	
management,	139 50	
	<hr/>	
	\$1,746 17	
Operating expenses (electric):		
For current bought,	\$64,319 25	
distribution,	10,014 31	
management,	4,950 51	
taxes,	5,464 77	
incidentals,	1,546 70	
	<hr/>	
	86,295 54	
Income from sale of gas,		\$1,159 69
sale of electricity,		114,270 07
other sources (electric),		4,101 70
Balance to profit and loss:		
Gas,		586 48
Electric,	32,076 23	
	<hr/>	
	\$120,117 94	\$120,117 94

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$21,495 21
Balance of gas manufacturing account,	\$586 48	
Balance of electric manufacturing account,		32,076 23
Interest received,		2,068 17
Jobbing,		616 43
Other items of income,		1,951 01
Interest paid,	9,084 70	
Dividends declared,	21,200 00	
Construction charged off,	1,169 51	
Depreciation,	2,709 43	
Reserves,	939 31	
Other items,	4,281 12	
Balance June 30, 1918,	18,236 50	
	<hr/>	
	\$58,207 05	\$58,207 05

SPENCER GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$5,812 85	
Buildings,	13,829 95	
Machinery and equipment,	51,621 80	
Holders,	37,268 54	
Mains,	56,801 09	
Services,	4,381 77	
Meters,	9,708 79	
	<hr/>	\$179,424 79
Electric plant:		
Buildings,	\$5,560 74	
Steam plant,	6,229 73	
Electric plant,	4,952 80	
Overhead lines,	33,298 67	
Transformers,	6,166 92	
Meters,	3,431 29	
Street lamps and fixtures,	5,528 37	
	<hr/>	65,168 52
Other assets:		
Office building,	\$3,832 33	
Gas arc lamps,	32 84	
Cash,	3,582 66	
Due for gas,	3,744 63	
Due for electricity,	4,063 13	
Sundry accounts due the company,	4,079 85	
Gas coal on hand,	5,003 00	
Enrichers on hand,	2,590 89	
Other gas materials on hand,	4,668 07	
Tools and implements,	1,109 67	
Other electric materials and supplies on hand,	2,377 85	
Stable and garage equipment,	586 12	
Office furniture,	1,168 52	
	<hr/>	36,839 56
Total assets as per books of the company,		<hr/> \$281,432 87

LIABILITIES.

Capital stock,	\$97,500 00
Bonds issued,	85,000 00
Notes payable,	68,000 00
Unpaid bills,	9,623 00
Deposits by customers,	439 50
Unpaid dividends,	2,437 50
Amounts due from the company, not included above,	15,889 44
	<hr/>
Total liabilities as per books of the company,	\$278,889 44
Profit and loss balance,	2,543 43
	<hr/>
Total credits,	\$281,432 87

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$26,284 41	
For distribution,	2,204 98	
management,	4,459 59	
taxes,	1,216 48	
incidentals,	1,056 66	
	<u>\$35,222 12</u>	
Operating expenses (electric):		
At station,	\$136 83	
For current bought,	21,737 66	
distribution,	2,938 51	
management,	2,659 66	
taxes,	304 11	
incidentals,	602 48	
	<u>28,379 25</u>	
Income from sale of gas,		\$37,758 85
sale of electricity,		38,997 94
other sources (electric),		92 70
Balance to profit and loss:		
Gas,	2,536 73	
Electric,	10,711 39	
	<u>\$76,849 49</u>	<u>\$76,849 49</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$2,184 82
Balance of gas manufacturing account,		2,536 73
Balance of electric manufacturing account,		10,711 39
Interest received,		5 10
Rents,		120 00
Jobbing,		2,017 25
Other items of income,		712 91
Interest paid,	\$9,267 77	
Dividends declared,	5,850 00	
Depreciation,	486 37	
Other items,	140 63	
Balance June 30, 1918,	2,543 43	
	<u>\$18,288 20</u>	<u>\$18,288 20</u>

SPRINGFIELD (ELECTRIC).

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$157,729 24
Buildings,	515,550 12
Machinery and equipment,	1,207,976 09

Gas plant — *Concluded.*

Street and arc lamps,	\$49,401 83	
Mains,	1,253,977 57	
Services,	95,555 76	
Meters,	492,123 47	
		<hr/>
		\$3,772,314 08

Other assets:

Office building,	\$76,707 58	
Work in process,	169,274 59	
Cash,	137,494 90	
Notes receivable,	2,000 00	
Due for gas,	42,771 16	
Sundry accounts due the company,	127,497 22	
Gas coal on hand,	43,880 64	
Coke on hand,	6,762 50	
Tar on hand,	8,159 08	
Enrichers on hand,	8,674 54	
Purifying materials on hand,	8,878 48	
Other gas materials on hand,	151,660 03	
Ammonia on hand,	1,364 94	
Other residual products,	5,328 01	
Gas tools and implements,	12,842 56	
Gas fixtures,	249 52	
Stable and garage equipment,	29,688 11	
Office furniture,	17,749 73	
Insurance fund,	9,015 00	
Investments (real estate),	81,744 94	
Investments (securities),	13,500 00	
		<hr/>
		955,243 53

Total assets as per books of the company, \$4,727,557 61

LIABILITIES.

Capital stock,	\$1,777,200 00	
Coupon notes,	500,000 00	
Other notes payable,	666,300 00	
Unpaid bills,	80,249 53	
Deposits by customers,	17,056 64	
Interest accrued but not due,	7,484 70	
Premium realized on stock issues,	1,277,200 00	
Depreciation reserve,	23,245 75	
Other reserves,	14,697 13	
Amounts due from the company, not included above,	27,885 19	

Total liabilities as per books of the company, \$4,391,318 94

Profit and loss balance, 336,238 67

Total credits, \$4,727,557 61

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$660,599 33	
For distribution,	158,822 88	
management,	47,215 26	
taxes,	89,637 56	
incidentals,	22,025 37	
	<hr/>	
	\$978,300 40	

	DR.	CR.
Income from sale of gas,		\$1,152,059 31
residuals,		103,299 30
other sources,		65 74
Balance to profit and loss,	\$277,123 95	
	<u>\$1,255,424 35</u>	<u>\$1,255,424 35</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$333,934 49
Balance of manufacturing account,		277,123 95
Interest received,		3,258 92
Rents,		795 54
Other items of income,		7,266 65
Interest paid,	\$60,332 25	
Dividends declared,	213,264 00	
Depreciation reserve,	6,693 39	
Other items,	5,851 24	
Balance June 30, 1918,	336,238 67	
	<u>\$622,379 55</u>	<u>\$622,379 55</u>

STOCKBRIDGE LIGHTING COMPANY.

ASSETS.

Electric plant:		
Electric plant,	\$825 45	
Overhead lines,	50,406 00	
Underground conduits,	10,282 74	
Underground wires and cables,	5,449 54	
Transformers,	4,147 58	
Meters,	3,839 03	
		<u>\$74,950 34</u>
Other assets:		
Work in process,	\$1,559 39	
Cash,	22,140 85	
Due for electricity,	4,644 47	
Sundry accounts due the company,	393 29	
Electric tools and implements,	415 54	
Other electric materials and supplies on hand,	1,294 30	
Office furniture,	1,320 84	
Reserve fund,	1,699 02	
Prepaid taxes,	16 66	
Insurance,	33 90	
Investments (securities),	5,000 00	
		<u>38,518 26</u>
Total assets as per books of the company,		<u>\$113,468 60</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	50,600 00
Unpaid bills,	3,648 91

Interest accrued but not due,	\$554 39
Reserve,	6,400 00
Amounts due from the company, not included above,	599 20
Total liabilities as per books of the company,	\$101,797 50
Profit and loss balance,	11,671 10
Total credits,	\$113,468 60

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$28,345 43	
distribution,	2,895 76	
management,	3,072 22	
taxes,	1,190 73	
incidentals,	337 05	
	\$35,841 19	
Income from sale of electricity,		\$47,178 69
Balance to profit and loss,	11,337 50	
	\$47,178 69	\$47,178 69

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$11,661 10
Balance of manufacturing account,		11,337 50
Interest received,		785 03
Jobbing,		197 25
Other items of income,		14 37
Interest paid,	\$2,412 50	
Dividends declared,	2,400 00	
Construction charged off,	2,241 26	
Depreciation,	1,699 02	
Reserve,	2,400 00	
Other items,	1,171 37	
Balance June 30, 1918,	11,671 10	
	\$23,995 25	\$23,995 25

SUBURBAN GAS AND ELECTRIC COMPANY.

(Revere.)

ASSETS.

Gas plant:	
Machinery and equipment,	\$43,026 07
Mains,	332,346 21
Services,	83,312 59
Meters,	131,034 65
	\$589,719 52
Electric plant:	
Lands,	\$34,485 46
Buildings,	75,748 67
Steam plant,	102,865 46
Electric plant,	63,743 66
Overhead lines,	162,260 10

Electric plant — *Concluded.*

Underground conduits, wires and cables,	\$16,941 63	
Transformers,	40,103 78	
Meters,	76,078 55	
Street lamps and fixtures,	4,839 97	
		<u>\$577,067 28</u>

Other assets:

Office building,	\$12,062 43	
Work in process,	53,313 97	
Cash,	72,464 01	
Due for gas,	7,332 61	
Due for electricity,	14,538 48	
Sundry accounts due the company,	37,771 58	
Other gas materials on hand,	24,324 85	
Stoves on hand,	534 25	
Gas tools and implements,	1,306 48	
Electric fuel on hand,	14,690 33	
Electric tools and implements,	3,566 60	
Other electric materials and supplies on hand,	15,211 72	
Stable and garage equipment,	14,391 53	
Office furniture,	6,648 64	
Investments (real estate),	32,641 00	
Investments (securities),	8,750 00	
		<u>319,548 48</u>

Total assets as per books of the company, \$1,486,335 28

LIABILITIES.

Capital stock,	\$834,500 00	
Notes payable,	209,000 00	
Unpaid bills,	34,919 84	
Deposits by customers,	23,633 00	
Interest accrued but not due,	1,470 67	
Premium realized on stock issues,	156,900 00	
Depreciation reserve,	103,398 71	
Other reserves,	2,863 81	
Amounts due from the company, not included above,	8,424 26	
		<u>\$1,375,110 29</u>

Total liabilities as per books of the company, \$1,375,110 29

Profit and loss balance, 111,224 99

Total credits, \$1,486,335 28

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$3 25	
For gas bought,	140,950 99	
distribution,	37,643 23	
management,	14,874 82	
taxes,	16,771 06	
incidentals,	2,318 41	
	<u>\$212,561 76</u>	
Operating expenses (electric):		
At station,	\$22,655 56	
For current bought,	44,780 34	
distribution,	41,587 54	

Operating expenses (electric) — *Concluded.*

	Dr.	Cr.
For management,	\$11,775 59	
taxes,	23,162 39	
incidentals,	6,266 51	
	<u>\$150,227 93</u>	
Income from sale of gas,		\$241,932 01
sale of electricity,		225,873 16
other sources (electric),		2,685 09
Balance to profit and loss:		
Gas,	29,370 25	
Electric,	78,330 32	
	<u>\$470,490 26</u>	<u>\$470,490 26</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$110,827 67
Balance of gas manufacturing account,		29,370 25
Balance of electric manufacturing account,		78,330 32
Interest received,		2,286 12
Rents,		144 48
Other items of income,		727 80
Interest paid,	\$10,267 17	
Dividends declared,	83,450 00	
Depreciation reserve,	14,489 39	
Other items,	2,255 09	
Balance June 30, 1918,	<u>111,224 99</u>	
	<u>\$221,686 64</u>	<u>\$221,686 64</u>

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Overhead lines,	\$8,811 93	
Transformers,	1,218 35	
Meters,	937 24	
	<u>\$10,967 52</u>	
Other assets:		
Cash,	\$458 93	
Due for electricity,	331 27	
Prepaid taxes,	170 46	
Prepaid interest,	12 75	
	<u>973 41</u>	
Total assets as per books of the company,		\$11,940 93
Profit and loss balance,		3,817 88
Total debits,		<u>\$15,758 81</u>

LIABILITIES.

Capital stock,	\$11,000 00
Notes payable,	4,000 00
Unpaid bills,	498 61
Amounts due from the company, not included above,	260 20
Total liabilities as per books of the company,	<u>\$15,758 81</u>

MANUFACTURING ACCOUNT.

			Dr.	Cr.
Operating expenses:				
For current bought,		\$1,200 56		
distribution,		465 76		
management,		58 16		
taxes,		232 40		
incidentals,		4 55		
			\$1,961 43	
Income from sale of electricity,				\$2,806 88
Balance to profit and loss,			845 45	
			<u>\$2,806 88</u>	<u>\$2,806 88</u>

PROFIT AND LOSS ACCOUNT.

			Dr.	Cr.
Balance June 30, 1917,			\$4,454 65	
Balance of manufacturing account,				\$845 45
Interest paid,			208 68	
Balance June 30, 1918,				3,817 88
			<u>\$4,663 33</u>	<u>\$4,663 33</u>

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:				
Lands,			\$8,000 00	
Buildings,			54,815 81	
Machinery and equipment,			321,987 34	
Mains,			252,000 00	
Meters,			17,000 00	
				\$653,803 15
Other assets:				
Office building,			\$15,000 00	
Cash,			10,663 31	
Due for gas,			26,902 74	
Sundry accounts due the company,			6,910 84	
Gas coal on hand,			3,922 50	
Coke on hand,			100 00	
Tar on hand,			2,772 00	
Ammonia on hand,			743 63	
Enrichers on hand,			390 50	
Purifying materials on hand,			2,850 00	
Other gas materials on hand,			515 00	
Stoves on hand,			1,010 43	
Gas fixtures on hand,			21,388 64	
Investments (real estate),			3,000 00	
Investments (securities),			1,094 88	
				<u>97,264 47</u>
Total assets as per books of the company,				<u>\$751,067 62</u>

LIABILITIES.

Capital stock,	\$330,000 00
Notes payable,	202,000 00
Unpaid bills,	19,460 73
Deposits by customers,	580 00
Premium realized on stock issues,	103,000 00
Amounts due from the company, not included above,	3,139 80
Total liabilities as per books of the company,	\$658,180 53
Profit and loss balance,	92,887 09
Total credits,	\$751,067 62

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$152,450 04	
For distribution,	21,553 62	
management,	11,006 75	
taxes,	15,905 97	
incidentals,	4,024 40	
	\$204,940 78	
Income from sale of gas,		\$188,509 49
residuals,		58,323 82
Balance to profit and loss,	41,892 53	
	\$246,833 31	\$246,833 31

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$109,283 78
Balance of manufacturing account,		41,892 53
Interest received,		239 47
Rents,		700 04
Other items of income,		754 60
Interest paid,	\$10,337 03	
Dividends declared,	33,000 00	
Depreciation,	16,646 30	
Balance June 30, 1918,	92,887 09	
	\$152,870 42	\$152,870 42

TURNERS FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

TURNERS FALLS POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands,	\$86,431 53
Buildings,	942,914 35
Reservoirs, dams, lands and canals,	2,711,002 29

Electric plant — *Concluded.*

Electric plant,	\$772,011 42	
Hydraulic plant equipment,	204,703 03	
Overhead lines,	985,261 43	
Transformers,	13,989 29	
Meters,	3,022 50	
	<hr/>	\$5,719,335 84

Other assets:

Work in process,	\$3,296,336 29	
Office building, storehouses, etc.,	85,713 04	
Other permanent structures,	461,900 00	
Cash,	466,242 58	
Notes receivable,	407,841 41	
Due for electricity,	133,823 06	
Sundry accounts due the company,	50,646 24	
Electric fuel on hand,	130,939 14	
Other electric materials and supplies on hand,	79,885 41	
Office furniture,	2,732 76	
Development of storage,	447 81	
Prepaid accounts,	106,211 76	
Investments,	480,857 50	
	<hr/>	5,703,577 00

Total assets as per books of the company, \$11,422,912 84

LIABILITIES.

Capital stock, common,	\$7,227,500 00	
Capital stock, employees,	21,420 00	
Notes payable,	3,217,000 00	
Unpaid bills,	161,400 88	
Unpaid dividends,	165,965 07	
Interest accrued but not due,	13,537 14	
Depreciation reserve,	115,000 00	
Other reserves,	234,048 97	
Amounts due from the company, not included above,	3,786 00	
	<hr/>	

Total liabilities as per books of the company, \$11,159,658 06

Profit and loss balance, 263,254 78

Total credits, \$11,422,912 84

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$104,129 38	
For current bought,	75,469 46	
distribution,	76,274 04	
management,	40,614 21	
taxes,	95,823 98	
incidentals,	29,338 35	
	<hr/>	
	\$421,649 42	
Income from sale of electricity,		\$874,531 68
other sources,		56,177 39
Balance to profit and loss,	509,059 65	
	<hr/>	<hr/>
	\$930,709 07	\$930,709 07

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$259,639 98
Balance of manufacturing account,		509,059 65
Interest received,		217,163 05
Rents,		3,741 90
Adjustment of dividend account,		10,325 00
Other items of income,		6,437 08
Interest paid,	\$187,997 04	
Dividends declared,	380,683 75	
Depreciation reserve,	65,000 00	
Other reserves,	76,091 67	
Other items,	33,339 42	
Balance June 30, 1918,	263,254 78	
	<hr/>	<hr/>
	\$1,006,366 66	\$1,006,366 66

TYNGSBORO ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Electric plant,	\$2,474 06	
Overhead lines,	34,684 81	
Rights of way,	2,041 15	
Transformers,	2,552 35	
Meters,	1,922 40	
Street lamps and fixtures,	1,366 68	
	<hr/>	\$45,041 45
Other assets:		
Cash,	\$143 56	
Due for electricity,	900 38	
Sundry accounts due the company,	139 76	
Electric tools and implements,	89 44	
Other electric materials and supplies on hand,	292 44	
Prepaid accounts,	404 21	
	<hr/>	1,969 79

Total assets as per books of the company,	\$47,011 24
Profit and loss balance,	2,121 80
	<hr/>
Total debits,	\$49,133 04

LIABILITIES.

Capital stock,	\$7,500 00
Notes payable,	34,870 37
Unpaid bills,	6,139 23
Interest accrued but not due,	623 44
	<hr/>
Total liabilities as per books of the company,	\$49,133 04

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$238 99	
For current bought,	1,454 44	
distribution,	375 66	
management,	243 18	
taxes,	76 55	
	<hr/>	
	\$2,388 82	
Income from sale of electricity,		\$2,550 00
Balance to profit and loss,	161 18	
	<hr/>	<hr/>
	\$2,550 00	\$2,550 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$1,129 54	
Balance of manufacturing account,		\$161 18
Interest received,		62 50
Interest paid,	1,215 94	
Balance June 30, 1918,		2,121 80
	<hr/>	<hr/>
	\$2,345 48	\$2,345 48

UNION LIGHT AND POWER COMPANY.

(Franklin.)

ASSETS.

Electric plant:		
Lands and buildings,	\$16,475 07	
Steam plant,	12,327 18	
Electric plant,	45,818 48	
Overhead lines,	350,636 56	
Transformers,	28,593 02	
Meters,	25,571 95	
Street lamps and fixtures,	1,872 00	
	<hr/>	\$481,294 26
Other assets:		
Work in process,	\$21,586 04	
House wiring,	1,685 11	
Cash,	66,839 05	
Notes receivable,	800 00	
Due for electricity,	23,712 65	
Sundry accounts due the company,	14,860 09	
Motors and inside wiring rented,	21,422 66	
Electric tools and implements,	2,130 09	
Other electric materials and supplies on hand,	12,910 87	
Stable and garage equipment,	3,225 42	
Office furniture,	7,056 44	
Reserve fund,	34,054 18	
Interest prepaid,	1,398 78	
Taxes prepaid,	32 40	
Insurance,	780 18	
Investments (securities),	100 00	
Prepaid accounts,	179 61	
	<hr/>	212,773 57
Total assets as per books of the company,		\$694,067 83

LIABILITIES.

Capital stock,	\$272,800 00
Notes payable,	370,100 00
Unpaid bills,	14,454 91
Deposits by customers,	352 50
Interest accrued but not due,	1,988 99
Reserves,	8,093 03
Amounts due from the company, not included above,	1,686 33
Total liabilities as per books of the company,	\$669,475 76
Profit and loss balance,	24,592 07
Total credits,	\$694,067 83

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$74,853 78	
distribution,	10,751 17	
management,	8,217 21	
taxes,	7,249 98	
incidentals,	2,040 08	
	\$103,112 22	
Income from sale of electricity,		\$179,923 95
other sources,		2,495 46
Balance to profit and loss,	79,307 19	
	\$182,419 41	\$182,419 41

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$25,752 24
Balance of manufacturing account,		79,307 19
Interest received,		2,617 27
Jobbing,		3,478 76
Other items of income,		99 65
Interest paid,	\$25,673 36	
Dividends declared,	23,188 00	
Construction charged off,	13,072 58	
Depreciation,	18,507 90	
Reserves,	3,277 33	
Other items,	2,943 87	
Balance June 30, 1918,	24,592 07	
	\$111,255 11	\$111,255 11

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

Electric plant:	
Lands,	\$485,194 62
Buildings,	913,163 00
Steam plant,	973,071 49

Electric plant — *Concluded.*

Electric plant,	\$369,997 26	
Hydraulic plant equipment,	54,270 22	
Overhead lines,	195,608 00	
Underground conduits,	995,990 95	
Underground wires and cables,	947,804 43	
Transformers,	259,209 00	
Meters,	160,721 77	
Street lamps and fixtures,	123,602 79	
	<hr/>	\$5,478,633 53

Other assets:

Office building,	\$78,084 69	
Cash,	51,709 28	
Notes receivable,	200,483 33	
Due for electricity,	106,957 79	
Sundry accounts due the company,	4,544 61	
Electric fuel on hand,	90,066 60	
Electric tools and implements,	2,246 10	
Other electric materials and supplies on hand,	169,437 75	
Stable and garage equipment,	30,533 55	
Office furniture,	1,779 73	
Investments (securities),	34,750 00	
Discount on notes,	51,633 34	
	<hr/>	822,226 77

Total assets as per books of the company, \$6,300,860 30

LIABILITIES.

Capital stock,	\$2,400,000 00	
Coupon notes,	1,500,000 00	
Other notes payable,	195,000 00	
Unpaid bills,	71,590 03	
Deposits by customers,	34,295 87	
Premium realized on stock issues,	1,367,500 00	
Reserves,	25,000 00	
Amounts due from the company, not included above,	1,971 00	
	<hr/>	

Total liabilities as per books of the company, \$5,595,356 90

Profit and loss balance, 705,503 40

Total credits, \$6,300,860 30

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$545,371 72	
For current bought,	70,794 85	
distribution,	141,245 77	
management,	96,643 22	
taxes,	117,636 20	
incidentals,	20,746 71	
	<hr/>	
	\$992,438 47	
Income from sale of electricity,		\$1,385,955 30
Balance to profit and loss,	393,516 83	
	<hr/>	<hr/>
	\$1,385,955 30	\$1,385,955 30

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$877,746 20
Balance of manufacturing account,		393,516 83
Rents,		12,791 69
Other items of income,		104 39
Interest paid,	\$62,982 30	
Dividends declared,	283,875 00	
Depreciation,	206,039 32	
Other items,	25,759 09	
Balance June 30, 1918,	705,503 40	
	<u>\$1,284,159 11</u>	<u>\$1,284,159 11</u>

VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$430 47	
Buildings,	830 43	
Machinery and equipment,	2,091 34	
Street lamps,	867 10	
Mains,	4,771 31	
Services,	50 34	
Meters,	766 53	
		<u>\$9,807 52</u>
Other assets:		
Cash,	\$75 64	
Due for gas,	55 84	
Sundry accounts due the company,	19 07	
Other gas materials on hand,	65 25	
		<u>215 80</u>
Total assets as per books of the company,		\$10,023 32
Profit and loss balance,		1,026 30
		<u>\$11,049 62</u>
Total debits,		\$11,049 62

LIABILITIES.

Capital stock,	\$10,000 00
Unpaid bills,	45 76
Depreciation reserve,	642 69
Amounts due from the company, not included above,	361 17
Total liabilities as per books of the company,	<u>\$11,049 62</u>

MANUFACTURING ACCOUNT TO NOV. 23, 1917.

	DR.	CR.
Operating expenses:		
At works,	\$321 01	
For distribution,	37 08	
taxes,	172 43	
incidentals,	10 69	
	<u>\$541 21</u>	
Income from sale of gas,		\$236 14
Balance to profit and loss,		305 07
	<u>\$541 21</u>	<u>\$541 21</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,	\$730 66	
Balance of manufacturing account,	305 07	
Other items of income,		\$10 63
Interest paid,	1 20	
Balance June 30, 1918,		1,026 30
	<u>\$1,036 93</u>	<u>\$1,036 93</u>

VINEYARD LIGHTING COMPANY.

(Oak Bluffs.)

ASSETS.

Gas plant:

Lands and buildings,	\$2,797 81	
Machinery and equipment,	9,727 53	
Mains,	9,402 28	
Services,	1,660 66	
Meters,	2,689 57	
	<u></u>	\$26,277 85

Electric plant:

Lands and buildings,	\$21,057 00	
Steam plant,	43,347 15	
Electric plant,	17,731 74	
Wharf,	739 37	
Overhead lines,	51,957 17	
Transformers,	5,495 63	
Meters,	6,347 26	
Street lamps and fixtures,	15,006 19	
	<u></u>	161,681 51

Other assets:

Cash,	\$1,023 49	
Notes receivable,	68 42	
Due for gas,	985 64	
Due for electricity,	7,229 55	
Sundry accounts due the company,	2,586 02	
Gas coal on hand,	320 00	
Enrichers on hand,	52 29	
Other gas materials on hand,	106 67	
Electric fuel on hand,	5,452 60	
Electric fixtures on hand,	388 59	
Electric tools and implements,	168 23	
Other electric materials and supplies on hand,	130 93	
Stable and garage equipment,	3,217 36	
Office furniture,	393 28	
Prepaid taxes,	524 77	
Insurance,	633 71	
Investments, irrigation farm,	3,581 14	
Investments, water supply pipe,	1,212 48	
	<u></u>	28,075 17

Total assets as per books of the company,	\$216,034 53
Profit and loss balance,	31,826 17
Total debits,	\$247,860 70

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	16,700 00
Unpaid bills,	18,616 85
Deposits by customers,	2,862 62
Labor accrued but not due,	429 17
Boston Electric Associates,	183,537 18
Amounts due from the company, not included above,	714 88
Total liabilities as per books of the company,	<u>\$247,860 70</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$3,736 73	
For distribution,	728 95	
management,	454 56	
taxes,	159 71	
incidentals,	50 90	
	<u>\$5,130 85</u>	
Operating expenses (electric):		
At station,	\$16,521 19	
For distribution,	6,752 55	
management,	2,536 44	
taxes,	3,579 52	
incidentals,	714 04	
	<u>30,103 74</u>	
Income from sale of gas,		\$4,008 02
sale of electricity,		32,651 47
Balance to profit and loss:		
Gas,		1,122 83
Electric,	2,547 73	
	<u>\$37,782 32</u>	<u>\$37,782 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$18,893 19	
Balance of gas manufacturing account,	1,122 83	
Balance of electric manufacturing account,		\$2,547 73
Interest received,		2 68
Jobbing,		17 47
Other items of income,		10 02
Interest paid,	13,791 11	
Other items,	596 94	
Balance June 30, 1918,		31,826 17
	<u>\$34,404 07</u>	<u>\$34,404 07</u>

WAITE AND SMITH.

(South Dartmouth.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$360 30	
For distribution,	20 00	
management,	15 00	
taxes,	12 68	
	<hr/>	
	\$407 98	
Income from sale of gas,		\$535 30
Balance to profit and loss,	127 32	
	<hr/>	<hr/>
	\$535 30	\$535 30

WARE GAS COMPANY.

(See OTIS COMPANY.)

WARE ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$14,097 48	
Steam plant,	17,924 18	
Electric plant,	48,293 52	
Overhead lines,	113,556 21	
Transformers,	5,191 37	
Meters,	8,500 24	
Street lamps and fixtures,	2,850 00	
	<hr/>	\$210,413 00
Other assets:		
House and store wiring,	\$5,375 66	
Work in process,	1,412 74	
Cash,	21,564 74	
Due for electricity,	3,986 08	
Sundry accounts due the company,	2,329 56	
Motors,	21,126 31	
Electric tools and implements,	328 26	
Office furniture and supplies,	1,337 17	
Reserve fund,	3,386 62	
Prepaid interest,	567 86	
Insurance,	23 56	
Prepaid taxes,	45 09	
Investments (securities),	2,500 00	
	<hr/>	54,983 65
Total assets as per books of the company,		<hr/> \$265,396 65

LIABILITIES.

Capital stock,	\$132,000 00
Notes payable,	120,850 00
Unpaid bills,	2,274 60
Deposits by customers,	155 00
Interest accrued but not due,	645 20
Other reserves,	1,755 03
Amounts due from the company, not included above,	1,227 02
<hr/>	
Total liabilities as per books of the company,	\$258,906 85
Profit and loss balance,	6,489 80
<hr/>	
Total credits,	\$265,396 65

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$24 20	
For current bought,	20,363 32	
distribution,	4,223 80	
management,	2,690 67	
taxes,	3,493 33	
incidentals,	788 91	
	<hr/>	
	\$31,584 23	
Income from sale of electricity,		\$43,923 90
other sources,		5,525 17
Balance to profit and loss,	17,864 84	
	<hr/>	<hr/>
	\$49,449 07	\$49,449 07

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$6,443 52
Balance of manufacturing account,		17,864 84
Interest received,		1,062 67
Jobbing,		1,119 72
Other items of income,		57 93
Interest paid,	\$8,597 97	
Dividends declared,	9,240 00	
Construction charged off,	1,085 80	
Depreciation,	774 94	
Reserve for depreciation,	100 00	
Other items,	260 17	
Balance June 30, 1918,	6,489 80	
	<hr/>	<hr/>
	\$26,548 68	\$26,548 68

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$32,323 20
Machinery and equipment,	63,891 03
Mains,	142,549 60
Services,	7,401 48
Meters,	37,264 72
	<hr/>
	\$283,430 03

Electric plant:

Lands,	\$34,899 38
Buildings,	82,886 18
Steam plant,	147,584 76
Electric plant,	86,514 82
Overhead lines,	174,093 68
Underground conduits,	5,600 00
Underground wires and cables,	1,200 00
Transformers,	63,745 23
Meters,	32,258 69
Street lamps and fixtures,	2,300 00

\$631,082 74

Other assets:

Office building,	\$21,611 54
Cash,	24,333 75
Notes receivable,	7,813 03
Due for gas,	11,680 40
Due for electricity,	21,809 58
Sundry accounts due the company,	10,303 86
Gas coal on hand,	10,356 11
Enrichers on hand,	1,952 19
Purifying materials on hand,	617 21
Other gas materials on hand,	8,301 19
Gas tools and implements,	1,933 19
Electric fuel on hand,	22,855 17
Electric tools and implements,	3,338 08
Other electric materials and supplies on hand,	9,997 78
Stable and garage equipment,	8,313 32
Office furniture,	4,325 82
Prepaid interest,	403 66
Insurance and taxes,	1,548 59
Investments (securities),	10,435 04

181,929 51

Total assets as per books of the company, \$1,096,442 28

LIABILITIES.

Capital stock,	\$600,000 00
Bonds issued,	60,000 00
Coupon notes,	150,000 00
Other notes payable,	75,000 00
Unpaid bills,	47,839 82
Deposits by customers,	651 71
Unpaid dividends,	12,000 00
Interest accrued but not due,	6,208 33
Amounts due from the company, not included above,	3,327 52

Total liabilities as per books of the company, \$955,027 38

Profit and loss balance, 141,414 90

Total credits, \$1,096,442 28

MANUFACTURING ACCOUNT.

Operating expenses (gas):

At works,	\$59,853 51
For distribution,	6,305 90
management,	6,236 02
taxes,	4,812 41
incidentals,	2,042 51

Dr.

Cr.

\$79,250 35

Operating expenses (electric):	DR.	CR.
At station,	\$154,479 05	
For distribution,	17,819 86	
management,	10,464 44	
taxes,	10,174 38	
incidentals,	6,447 18	
	<u>\$199,384 91</u>	
Income from sale of gas,		\$95,564 81
sale of electricity,		236,051 71
other sources (electric),		57 78
Balance to profit and loss:		
Gas,	16,314 46	
Electric,	36,724 58	
	<u>\$331,674 30</u>	<u>\$331,674 30</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$139,745 67
Balance of gas manufacturing account,		16,314 46
Balance of electric manufacturing account,		36,724 58
Interest received,		139 61
Rents,		511 71
Jobbing,		2,948 61
Other items of income,		2,197 63
Interest paid,	\$16,468 48	
Dividends declared,	40,050 00	
Other items,	648 89	
Balance June 30, 1918,	<u>141,414 90</u>	
	<u>\$198,582 27</u>	<u>\$198,582 27</u>

WESTBOROUGH GAS AND ELECTRIC COMPANY.

(Marlborough Electric Company, Lessee.)

ASSETS.

Electric plant:		
Lands,	\$1,250 00	
Buildings,	3,991 42	
Steam plant,	3,792 28	
Electric plant,	12,965 07	
Overhead lines,	60,078 68	
Transformers,	6,947 02	
Meters,	11,579 62	
Street lamps and fixtures,	518 00	
	<u>\$101,122 09</u>	
Other assets:		
Cash,	\$1,822 25	
Sundry accounts due the company,	373 67	
Motors on hand,	430 71	
Office furniture,	393 29	
Reserve fund,	7,824 00	
Investments (real estate),	1,778 10	
	<u>12,622 02</u>	
Total assets as per books of the company,		<u>\$113,744 11</u>

LIABILITIES.

Capital stock,	\$36,500 00
Bonds issued,	10,000 00
Coupon notes,	3,000 00
Other notes payable,	3,000 00
Interest accrued but not due,	373 67
Other reserves,	912 50
Amounts due from the company, not included above,	42,910 94

Total liabilities as per books of the company,	\$96,697 11
Profit and loss balance,	17,047 00

Total credits,	\$113,744 11
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PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$16,835 54
Interest received,		1,041 46
Rents from Marlborough Electric Co.,		3,650 00
From Marlborough Electric Co. for depreciation,		2,000 00
Interest paid,	\$830 00	
Dividends declared,	3,650 00	
Depreciation,	2,000 00	
Balance June 30, 1918,	17,047 00	
	<u>\$23,527 00</u>	<u>\$23,527 00</u>

WEST BOSTON GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$16,185 52	
Buildings,	28,984 33	
Machinery and equipment,	110,123 56	
Mains,	49,750 80	
	<u></u>	\$205,044 21
Other assets:		
Cash,	\$4,096 61	
Due for gas,	15,576 46	
Sundry accounts due the company,	1,053 33	
Gas coal on hand,	5,230 73	
Tar on hand,	2,580 00	
Enrichers on hand,	3,311 16	
Purifying materials on hand,	299 55	
Other gas materials on hand,	837 67	
Reserve fund,	8,478 61	
	<u></u>	41,464 12
Total assets as per books of the company,		\$246,508 33

LIABILITIES.

Capital stock,	\$175,000 00
Notes payable,	47,500 00
Unpaid bills,	9,248 94

Interest due but not paid,	\$92 65
Reserve,	8,478 61
Amounts due from the company, not included above,	1,986 50
<hr/>	
Total liabilities as per books of the company,	\$242,306 70
Profit and loss balance,	4,201 63
<hr/>	
Total credits,	\$246,508 33

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$87,168 98	
For distribution,	915 23	
management,	3,419 73	
taxes,	3,775 49	
incidentals,	406 41	
	<hr/>	
	\$95,685 84	
Income from sale of gas,		\$112,721 58
residuals,		6,554 77
Balance to profit and loss,	23,590 51	
	<hr/>	
	\$119,276 35	\$119,276 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$7,735 79
Balance of manufacturing account,		23,590 51
Interest received,		36 71
Interest paid,	\$3,348 90	
Dividends declared,	7,875 00	
Depreciation,	10,000 00	
Reserve,	5,937 48	
Balance June 30, 1918,	4,201 63	
	<hr/>	
	\$31,363 01	\$31,363 01

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$67,759 56
Steam plant,	146,128 36
Electric plant,	60,661 16
Overhead lines,	324,747 17
Transformers,	24,810 86
Meters,	24,604 94
Street lamps and fixtures,	1,883 00
	<hr/>
	\$650,595 05
Other assets:	
Office building,	\$7,800 42
Work in process,	50,891 57
Cash,	66,347 21
House wiring rented,	653 37
Due for electricity,	22,858 62
Sundry accounts due the company,	30,590 83

Other assets — *Concluded.*

Suspense account,	\$4,761 82	
Prepaid account,	119 87	
Electric fuel on hand,	21,963 17	
Motors,	20,724 82	
Electric tools and implements,	3,676 74	
Other electric materials and supplies on hand,	30,170 69	
Stable and garage equipment,	4,907 13	
Office furniture,	2,910 79	
Prepaid interest,	1,417 73	
Prepaid taxes,	53 34	
Insurance,	852 73	
Subscriptions to capital stock,	102,590 00	
		<u>\$373,290 85</u>
Total assets as per books of the company,		\$1,023,885 90

LIABILITIES.

Capital stock,	\$335,000 00
Capital stock subscribed,	174,400 00
Trade acceptance,	24,000 00
Notes payable,	416,941 00
Unpaid bills,	18,315 72
Deposits by customers,	1,847 13
Interest accrued but not due,	3,032 48
Premium realized on stock issues,	36,000 00
Depreciation reserve,	1,464 20
Other reserves,	1,089 16
Amounts due from the company, not included above,	5,746 40
	<u>\$1,017,836 09</u>
Total liabilities as per books of the company,	\$1,017,836 09
Profit and loss balance,	6,049 81
	<u>\$1,023,885 90</u>
Total credits,	\$1,023,885 90

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$119,305 49	
For distribution,	13,762 84	
management,	5,092 19	
taxes,	12,050 51	
incidentals,	3,441 37	
	<u>\$153,652 40</u>	
Income from sale of electricity,		\$178,713 91
other sources,		5,411 39
Balance to profit and loss,	30,472 90	
	<u>\$184,125 30</u>	<u>\$184,125 30</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$28,159 41
Balance of manufacturing account,		30,472 90
Interest received,		3,811 29
Rents,		210 00
Jobbing,		1,309 79
Other items of income,		212 06

	Dr.	Cr.
Interest paid,	\$22,217 55	
Dividends declared,	32,452 50	
Depreciation reserve,	1,464 20	
Reserve for dividends,	583 33	
Other items,	1,408 06	
Balance June 30, 1918,	6,049 81	
	<hr/>	<hr/>
	\$64,175 45	\$64,175 45

WILLIAMSBURG.

(See MILL RIVER ELECTRIC LIGHT COMPANY.)

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$1,045 00	
Buildings,	1,314 17	
Machinery and equipment,	1,405 93	
Mains,	24,795 01	
Services,	5,339 57	
Meters,	3,985 18	
	<hr/>	\$37,884 86
Electric plant:		
Overhead lines,	\$21,836 87	
Transformers,	4,427 90	
Meters,	5,190 53	
Street lamps and fixtures,	2,293 24	
	<hr/>	33,748 54
Other assets:		
Work in process,	\$80 33	
Cash,	3,768 90	
Due for gas,	1,396 64	
Due for electricity,	1,865 67	
Sundry accounts due the company,	992 93	
Other gas materials on hand,	727 59	
Tools and implements,	333 52	
Other electric materials and supplies on hand,	1,151 05	
Stable and garage equipment,	88 80	
Office furniture,	536 49	
Investments (real estate),	3,600 00	
	<hr/>	14,541 92
Total assets as per books of the company,		<hr/> \$86,175 32

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	37,500 00
Unpaid bills,	731 30
Deposits by customers,	450 86

Unpaid dividends,	\$1,600 00
Interest due but not paid,	2 49
Amounts due from the company, not included above,	2,894 25
Total liabilities as per books of the company,	\$83,178 90
Profit and loss balance,	2,996 42
Total credits,	\$86,175 32

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$5 93	
For gas bought,	8,936 93	
distribution,	1,717 84	
management,	1,826 66	
taxes,	645 84	
incidentals,	88 01	
	\$13,221 21	
Operating expenses (electric):		
For current bought,	\$8,286 79	
distribution,	1,986 10	
management,	3,428 91	
taxes,	1,291 82	
incidentals,	175 48	
	15,169 10	
Income from sale of gas,		\$13,581 50
sale of electricity,		24,017 12
Balance to profit and loss:		
Gas,	360 29	
Electric,	8,848 02	
	\$37,598 62	\$37,598 62

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$8,134 76
Balance of gas manufacturing account,		360 29
Balance of electric manufacturing account,		8,848 02
Interest received,		37 20
Rents,		137 50
Jobbing,		143 89
Interest paid,	\$2,529 51	
Dividends declared,	8,000 00	
Depreciation,	3,556 81	
Other items,	578 92	
Balance June 30, 1918,	2,996 42	
	\$17,661 66	\$17,661 66

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:	
Lands and reservoirs,	\$118,210 25
Buildings,	6,188 95
Reservoirs, dams and canals,	63,689 09

Electric plant — *Concluded.*

Electric plant,	\$19,180 98
Hydraulic plant equipment,	38,133 11
Overhead lines,	41,949 96
Transformers,	6,779 99
Meters,	5,813 76

\$299,946 09

Other assets:

House wiring,	\$263 46
Work in process,	2,516 43
Cash,	30,532 82
Due for electricity,	6,964 07
Sundry accounts due the company,	12,010 37
Motors,	785 76
Electric tools and implements,	815 09
Other electric materials and supplies on hand,	2,869 03
Stable and garage equipment,	455 49
Office furniture,	2,205 21
Reserve fund,	3,875 22
Interest prepaid,	659 41
Insurance,	97 67
Taxes prepaid,	16 42
Investments (securities),	50 00

64,116 45

Total assets as per books of the company, \$364,062 54

LIABILITIES.

Capital stock,	\$227,000 00
Notes payable,	96,750 00
Unpaid bills,	2,903 98
Interest accrued but not due,	421 73
Reserves,	5,176 66
Amounts due from the company, not included above,	1,004 77

Total liabilities as per books of the company, \$333,257 14
Profit and loss balance, 30,805 40

Total credits, \$364,062 54

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$3,445 27	
For current bought,	11,546 49	
distribution,	2,862 33	
management,	3,589 93	
taxes,	2,265 41	
incidentals,	1,005 53	
	<hr/>	
	\$24,714 96	
Income from sale of electricity,		\$44,561 55
other sources,		3,693 96
Balance to profit and loss,	23,540 55	
	<hr/>	<hr/>
	\$48,255 51	\$48,255 51

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$30,798 72
Balance of manufacturing account,		23,540 55
Interest received,		1,617 74
Jobbing,		1,012 91
Transfer from reserve,		850 00
Other items of income,		163 15
Interest paid,	\$6,698 13	
Dividends declared,	18,160 00	
Construction charged off,	1,102 53	
Depreciation,	735 11	
Other items,	481 90	
Balance June 30, 1918,	30,805 40	
	<hr/>	<hr/>
	\$57,983 07	\$57,983 07

WOBURN GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,400 00	
Buildings,	9,900 00	
Machinery, equipment and holders,	28,642 54	
Mains and services,	45,764 38	
Meters,	5,952 28	
	<hr/>	\$94,659 20
Other assets:		
Cash,	\$1,099 52	
Due for gas,	3,304 70	
Sundry accounts due the company,	1,079 85	
Gas coal on hand,	3,030 00	
Coke on hand,	25 00	
Tar on hand,	450 00	
Enrichers on hand,	75 00	
Purifying materials on hand,	50 00	
Stoves on hand,	490 00	
Gas fixtures on hand,	50 00	
Gas tools and implements,	100 00	
Office furniture,	547 18	
	<hr/>	10,301 25
Total assets as per books of the company,		<hr/> \$104,960 45

LIABILITIES.

Capital stock,	\$45,100 00
Notes payable,	17,000 00
Deposits by customers,	381 00
	<hr/>
Total liabilities as per books of the company,	\$62,481 00
Profit and loss balance,	42,479 45
	<hr/>
Total credits,	\$104,960 45

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$30,278 60	
For distribution,	2,070 23	
management,	4,290 14	
taxes,	1,929 33	
incidentals,	1,352 94	
	<u>\$39,921 24</u>	
Income from sale of gas,		\$31,247 86
residuals,		8,038 45
other sources,		179 27
Balance to profit and loss,		<u>455 66</u>
	<u>\$39,921 24</u>	<u>\$39,921 24</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$45,100 00
Balance of manufacturing account,	\$455 66	
Jobbing,		310 99
Interest paid,	671 88	
Dividends declared,	1,804 00	
Balance June 30, 1918,	<u>42,479 45</u>	
	<u>\$45,410 99</u>	<u>\$45,410 99</u>

WORCESTER COUNTY GAS COMPANY.

(Palmer.)

ASSETS.

Gas plant:	
Lands,	\$4,832 50
Buildings,	19,890 94
Machinery and equipment,	32,041 16
Holders,	11,243 00
Mains,	202,585 96
Services,	43,584 47
Meters,	<u>19,123 30</u>
	\$333,301 33
Other assets:	
Office building,	\$3,621 91
Gas arcs,	147 80
Cash,	2,220 31
Due for gas,	5,193 83
Sundry accounts due the company,	1,486 61
Gas coal on hand,	1,290 03
Coke on hand,	133 20
Enrichers on hand,	471 96
Other gas materials on hand,	9,244 26
Fixtures on hand,	5 00
Gas tools and implements,	705 57
Stable and garage equipment,	73 00
Office furniture,	<u>930 52</u>
	25,524 00
Total assets as per books of the company,	\$358,825 33
Profit and loss balance,	<u>45,074 02</u>
Total debits,	\$403,899 35

LIABILITIES.

Capital stock,	\$285,000 00
Notes payable,	64,824 00
Unpaid bills,	2,124 56
Deposits by customers,	860 00
Amounts due from the company, not included above,	51,090 79

Total liabilities as per books of the company, \$403,899 35

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$14,214 31	
For gas bought,	16,671 95	
distribution,	7,387 96	
management,	5,274 15	
taxes,	3,207 50	
incidentals,	807 63	
	<hr/>	
	\$47,563 50	
Income from sale of gas,		\$45,864 89
Balance to profit and loss,		1,698 61
	<hr/>	<hr/>
	\$47,563 50	\$47,563 50

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,	\$37,259 06	
Balance of manufacturing account,	1,698 61	
Interest received,		\$12 67
Jobbing,		730 00
Other items of income,		18 90
Interest paid,	6,127 98	
Depreciation,	670 31	
Other items,	79 63	
Balance June 30, 1918,		45,074 02
	<hr/>	<hr/>
	\$45,835 59	\$45,835 59

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Lands,	\$220,629 42
Buildings,	470,337 43
Leicester plant,	22,630 15
Steam plant,	621,332 73
Electric plant,	310,920 99
Overhead lines,	248,564 33
Underground conduits,	669,616 20
Underground wires and cables,	630,356 28
Transformers,	81,094 55
Meters,	71,266 76
Street lamps and fixtures,	30,198 50
	<hr/>
	\$3,376,947 34

Other assets:

Office building,	\$59,582 77	
Cash,	27,898 75	
Due for electricity,	110,207 36	
Sundry accounts due the company,	80,112 50	
Electric fuel on hand,	141,626 73	
Motors on hand,	24,485 06	
Electric fixtures on hand,	2,973 34	
Electric tools and implements,	3,482 67	
Other electric materials and supplies on hand,	178,281 31	
Stable and garage equipment,	8,954 79	
Office furniture,	10,898 42	
Reserve fund,	8,028 28	
Investments (securities),	221,956 00	
		<u>\$878,487 98</u>
Total assets as per books of the company,		\$4,255,435 32

LIABILITIES.

Capital stock,	\$1,600,000 00
Notes payable,	708,992 50
Unpaid bills,	89,331 10
Deposits by customers,	14,675 25
Interest due but not paid,	4,500 00
Premium realized on stock issues,	1,090,000 00
Total liabilities as per books of the company,	<u>\$3,507,498 85</u>
Profit and loss balance,	747,936 47
Total credits,	<u>\$4,255,435 32</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$649,553 92	
For current bought,	66,179 47	
distribution,	142,248 00	
management,	109,321 68	
taxes,	118,082 55	
incidentals,	28,097 67	
	<u>\$1,113,483 29</u>	
Income from sale of electricity,		\$1,515,439 79
other sources,		33,207 09
Balance to profit and loss,	435,163 59	
	<u>\$1,548,646 88</u>	<u>\$1,548,646 88</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$698,270 79
Balance of manufacturing account,		435,163 59
Interest received,		14,702 08
Rents,		10,515 74
Jobbing,		21,892 04
Interest paid,	\$30,607 77	
Dividends declared,	192,000 00	
Depreciation,	199,711 99	
Other items,	10,288 01	
Balance June 30, 1918,	747,936 47	
	<u>\$1,180,544 24</u>	<u>\$1,180,544 24</u>

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$1,998,802 79	
Machinery and equipment,	824,729 69	
Holders,	631,572 24	
Mains,	414,933 28	
Meters,	137,811 98	
	<hr/>	\$4,007,849 98

Other assets:

Office building,	\$45,000 00	
Cash,	36,738 95	
Due for gas,	112,726 47	
Sundry accounts due the company,	28,794 90	
Gas coal on hand,	26,385 51	
Coke on hand,	16,345 80	
Tar on hand,	289 17	
Enrichers on hand,	58,911 27	
Purifying materials on hand,	664 63	
Other gas materials on hand,	75,413 80	
Stoves on hand,	31,019 13	
Gas fixtures on hand,	26,283 62	
Stable and garage equipment,	13,842 06	
Office furniture,	5,266 89	
Insurance,	10,849 89	
Investments (securities),	8,800 00	
	<hr/>	497,332 09

Total assets as per books of the company, \$4,505,182 07

LIABILITIES.

Capital stock,	\$1,400,000 00	
Coupon notes,	800,000 00	
Other notes payable,	1,080,000 00	
Unpaid bills,	64,486 95	
Deposits by customers,	93,213 96	
Unpaid dividends,	14,000 00	
Interest accrued but not due,	10,740 54	
Premium realized on stock issues,	850,000 00	
Reserves,	12,275 50	
Amounts due from the company, not included above,	15,362 27	
	<hr/>	

Total liabilities as per books of the company, \$4,340,079 22

Profit and loss balance, 165,102 85

Total credits, \$4,505,182 07

MANUFACTURING ACCOUNT.

Operating expenses:

At works,	\$722,147 32
For distribution,	90,201 71
management,	52,533 61

Dr.

Cr.

Operating expenses — *Concluded.*

	DR.	CR.
For taxes,	\$71,277 34	
incidentals,	14,581 56	
	<hr/>	
	\$950,741 54	
Income from sale of gas,		\$1,065,248 13
residuals,		65,810 36
Balance to profit and loss,	180,316 95	
	<hr/>	<hr/>
	\$1,131,058 49	\$1,131,058 49

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$162,557 23
Balance of manufacturing account,		180,316 95
Interest received,		3,104 06
Rents,		998 04
Other items of income,		4,553 17
Interest paid,	\$102,933 30	
Dividends declared,	56,000 00	
Depreciation,	19,591 12	
Other items,	7,902 18	
Balance June 30, 1918,	165,102 85	
	<hr/>	<hr/>
	\$351,529 45	\$351,529 45

WORCESTER SUBURBAN ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$84,217 43	
Steam plant,	98,467 62	
Electric plant,	125,970 80	
Overhead lines,	504,545 87	
Transformers,	62,644 60	
Meters,	48,124 97	
	<hr/>	
		\$923,971 29

Other assets:

Work in process,	\$9,776 75	
House wiring,	3,064 58	
Cash,	223,265 30	
Due for electricity,	19,988 04	
Sundry accounts due the company,	17,225 51	
Motors,	5,047 08	
Electric tools and implements,	1,824 56	
Other electric materials and supplies on hand,	9,787 43	
Stable and garage equipment,	1,952 39	
Office furniture,	4,957 45	
Reserve funds,	25,154 59	
Depreciation fund,	135,273 00	
Insurance, interest and taxes,	5,223 81	
Power agreement,	13,500 00	
Prepaid accounts,	6,812 93	
	<hr/>	
		482,853 42

Total assets as per books of the company, \$1,406,824 71

LIABILITIES.

Capital stock,	\$800,000 00
Coupon notes,	186,500 00
Other notes payable,	287,900 00
Unpaid bills,	19,373 45
Deposits by customers,	2,528 95
Interest accrued but not due,	4,332 95
Premium realized on stock issues,	50,000 00
Reserves,	26,796 31
Amounts due from the company, not included above,	13,831 17

Total liabilities as per books of the company,	\$1,391,262 83
Profit and loss balance,	15,561 88
Total credits,	\$1,406,824 71

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$138,159 37	
distribution,	19,710 65	
management,	10,412 20	
taxes,	40,838 00	
incidentals,	3,063 20	
	<hr/>	
	\$212,183 42	
Income from sale of electricity,		\$276,000 15
other sources,		65,155 61
Balance to profit and loss,	128,972 34	
	<hr/>	
	\$341,155 76	\$341,155 76

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$18,178 91
Balance of manufacturing account,		128,972 34
Interest received,		11,404 98
Rents,		6 00
Jobbing,		4,079 24
Transfers from reserves,		17,383 63
Other items of income,		684 66
Interest paid,	\$25,699 28	
Dividends declared,	96,000 00	
Construction charged off,	2,639 51	
Depreciation,	34,707 18	
Reserve,	1,200 00	
Other items,	4,901 91	
Balance June 30, 1918,	15,561 88	
	<hr/>	
	\$180,709 76	\$180,709 76

APPENDIX C—WATER COMPANIES.

BALANCE SHEETS, OPERATING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1918.

[From the returns made, as corrected by the Board.]

AMHERST WATER COMPANY.

ASSETS.

Watersheds, reservoirs, real estate, mains,	\$209,348 07
Pumping engines and auxiliaries,	800 00
Meters,	17,922 90
Distribution tools and supplies,	433 87
Other materials and supplies,	1,079 80
Cash on hand,	3 65
Accounts receivable for water,	1,507 69
	<hr/>
Total assets as per books of the company,	\$231,095 98

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	49,460 00
Interest accrued but not due,	810 00
	<hr/>
Total liabilities as per books of the company,	\$200,270 00
Profit and loss balance,	30,825 98
	<hr/>
	\$231,095 98

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Pumping,	\$9 91	
Distribution,	1,954 15	
Management,	3,639 35	
Taxes,	5,166 65	
Incidentals,	225 15	
Income from sale of water,		\$20,194 86
municipal use,		3,521 84
Balance to profit and loss,	12,721 49	
	<hr/>	<hr/>
	\$23,716 70	\$23,716 70

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance, June 30, 1917,		\$35,531 21
Balance of operating account,		12,721 49
Interest received,		74 92
Rents,		30 00
Interest paid,	\$2,507 93	
Depreciation,	3,023 71	
Dividends declared,	12,000 00	
Balance June 30, 1918,	30,825 98	
	<hr/>	<hr/>
	\$48,357 62	\$48,357 62

ASHFIELD WATER COMPANY.

ASSETS.

Reservoirs,	\$4,900 00
Mains,	9,000 00
Cash on hand,	339 17
Investments,	2,046 16

Total assets as per books of the company, \$16,285 33 .

LIABILITIES.

Capital stock,	\$15,600 00
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Total liabilities as per books of the company, \$15,600 00

Profit and loss balance, 685 33

\$16,285 33

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Management,	\$90 55	
Taxes,	236 87	
Income from sale of water,		\$880 46
municipal use,		260 00
Balance to profit and loss,	\$13 04	
	<hr/>	<hr/>
	\$1,140 46	\$1,140 46

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of operating account,		\$813 04
Depreciation,	\$127 71	
Balance June 30, 1918,	685 33	
	<hr/>	<hr/>
	\$813 04	\$813 04

ASPINWALL WATER COMPANY.

(Lenox.)

ASSETS.

Land,	\$300 00
Buildings,	9,700 00

Total assets as per books of the company,	\$10,000 00
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LIABILITIES.

Capital stock,	\$10,000 00
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Total liabilities as per books of the company,	\$10,000 00
--	-------------

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Supply,	\$157 18	
Pumping,	5,430 21	
Taxes,	135 61	
Income from sale of water,		\$5,723 00
	<u>\$5,723 00</u>	<u>\$5,723 00</u>

BARNSTABLE WATER COMPANY.

ASSETS.

Watersheds,	\$6,126 00
Wells,	7,235 46
Water supply rights,	7,500 00
Buildings,	5,603 54
Pumps,	3,443 86
Internal combustion engines and auxiliaries,	6,901 16
Station piping,	300 00
Other station equipment,	2,472 68
Mains,	103,467 28
Water towers,	10,691 24
Services,	8,430 62
Hydrants,	3,598 86
Meters,	300 00
Fuel on hand,	485 83
Station tools and supplies,	317 11
Other materials and supplies,	911 45
Cash on hand,	1,707 11
Accounts receivable for water,	1,648 99
Other accounts receivable,	3,644 62

Total assets as per books of the company,	\$174,785 81
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LIABILITIES.

Capital stock,	\$75,000 00
Bonds outstanding,	75,000 00
Notes payable,	11,500 00
Accounts payable,	482 25

Interest due but not paid,	\$408 50
Interest accrued but not due,	937 50
Reserves,	6,305 34

Total liabilities as per books of the company,	\$169,633 59
Profit and loss balance,	5,152 22

\$174,785 81

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$300 00	
Pumping,	2,476 96	
Distribution,	251 38	
Management,	858 36	
Taxes,	1,741 91	
Incidentals,	377 79	
Income from sale of water,		\$10,910 99
municipal use,		2,571 89
Balance to profit and loss,	7,476 48	
	<hr/>	<hr/>
	\$13,482 88	\$13,482 88

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$4,024 17
Balance of operating account,		7,476 48
Other items of income,		803 96
Interest paid,	\$4,480 86	
Depreciation reserve,	1,000 00	
Dividends declared,	1,500 00	
Other items,	171 53	
Balance June 30, 1918,	5,152 22	
	<hr/>	<hr/>
	\$12,304 61	\$12,304 61

BERKSHIRE WATER COMPANY.

(Lee.)

ASSETS.

Reservoirs,	\$20,000 00
Mains,	47,190 00
Hydrants,	2,450 00
Office furniture and equipment,	60 00
Stable and garage equipment,	100 00
Other materials and supplies,	2,640 13
Cash on hand,	3,458 61
Accounts receivable for water,	1,971 10
Other accounts receivable,	70 35
Investments (liberty bonds),	1,509 80

Total assets as per books of the company, \$79,449 99

LIABILITIES.

Capital stock,	\$20,000 00
Bonds outstanding,	20,000 00
Notes payable,	30,920 00
Interest due but not paid,	15 00
Total liabilities as per books of the company,	\$70,935 00
Profit and loss balance,	8,514 99
	<u>\$79,449 99</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$6 98	
Distribution,	1,322 37	
Management,	2,090 81	
Taxes,	489 95	
Incidentals,	662 80	
Income from sale of water,		\$8,727 20
municipal use,		1,102 00
Balance to profit and loss,	5,256 29	
	<u>\$9,829 20</u>	<u>\$9,829 20</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$6,248 43
Balance of operating account,		5,256 29
Jobbing,		1,026 47
Interest paid,	\$2,816 20	
Dividends declared,	1,200 00	
Balance June 30, 1918,	8,514 99	
	<u>\$12,531 19</u>	<u>\$12,531 19</u>

BRANT ROCK WATER COMPANY.

(Marshfield.)

ASSETS.

Land and buildings,	\$2,400 00
Pumps,	900 00
Internal combustion engines and auxiliaries,	1,975 00
Station piping,	250 00
Other station equipment,	500 00
Mains,	10,945 00
Services,	100 00
Accounts receivable for water,	905 73
Total assets as per books of the company,	<u>\$17,975 73</u>

LIABILITIES.

Capital stock,	\$5,000 00
Accounts payable,	12,526 93
Total liabilities as per books of the company,	<u>\$17,526 93</u>
Profit and loss balance,	448 80
	<u>\$17,975 73</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$1,294 57	
Distribution,	151 13	
Management,	1,910 00	
Taxes,	201 77	
Incidentals,	384 95	
Income from sale of water,		\$4,861 00
municipal use,		46 00
Balance to profit and loss,	964 58	
	<hr/>	<hr/>
	\$4,907 00	\$4,907 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$1,280 62
Balance of operating account,		964 58
Interest paid,	\$1,271 40	
Depreciation,	525 00	
Balance June 30, 1918,	448 80	
	<hr/>	<hr/>
	\$2,245 20	\$2,245 20

BRIDGEWATERS WATER COMPANY.

ASSETS.

Land and buildings,	\$24,009 53
Pumping engines, auxiliaries and pumps,	21,584 48
Mains, water towers, services, hydrants, other supply devices and meters,	181,258 70
Cash on hand,	955 17
Total assets as per books of the company,	<hr/> \$227,807 88

LIABILITIES.

Capital stock,	\$100,000 00
Bonds outstanding,	75,000 00
Notes payable,	12,796 54
Accounts payable,	1,858 59
Total liabilities as per books of the company,	<hr/> \$189,655 13
Profit and loss balance,	38,152 75
	<hr/> \$227,807 88

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$5,268 05	
Distribution,	2,006 83	
Management,	3,511 19	
Taxes,	2,046 16	
Incidentals,	144 00	
Income from sale of water,		\$21,606 29
municipal use,		1,572 00
other sources,		5 00
Balance to profit and loss,	10,207 06	
	<hr/>	<hr/>
	\$23,183 29	\$23,183 29

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$32,187 82
Balance of operating account,		10,207 06
Interest received,		39 49
Rents,		72 00
Other items of income,		226 45
Interest paid,	\$4,580 07	
Balance June 30, 1918,	38,152 75	
	<hr/>	<hr/>
	\$42,732 82	\$42,732 82

CHESHIRE WATER COMPANY.

ASSETS.

Reservoirs,	\$3,354 00
Pipe lines,	10,666 93
Cash on hand,	1,067 45
Accounts receivable for water,	241 75

Total assets as per books of the company, \$15,330 13

LIABILITIES.

Capital stock,	\$15,000 00
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Total liabilities as per books of the company, \$15,000 00

Profit and loss balance,	330 13
------------------------------------	--------

\$15,330 13

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Distribution,	\$702 78	
Management,	168 18	
Taxes,	385 51	
Income from sale of water,		\$2,415 23
Balance to profit and loss,	1,158 76	
	<hr/>	<hr/>
	\$2,415 23	\$2,415 23

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$671 37
Balance of operating account,		1,158 76
Dividends declared,	\$1,500 00	
Balance June 30, 1918,	330 13	
	<hr/>	<hr/>
	\$1,830 13	\$1,830 13

COHASSET WATER COMPANY.

ASSETS.

Land and buildings,	\$89,072 31
Boilers, auxiliaries and other plant items,	91,349 64
Other equipment,	1,223 68

Other materials and supplies,	\$1,093 30
Cash on hand,	2,958 21
Other accounts receivable,	375 25
Total assets as per books of the company,	<u>\$186,072 39</u>

LIABILITIES.

Capital stock, common,	\$80,400 00
Capital stock, preferred,	19,600 00
Bonds outstanding,	80,000 00
Interest accrued but not due,	800 00

Total liabilities as per books of the company,	\$180,800 00
Profit and loss balance,	5,272 39
	<u>\$186,072 39</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$970 22	
Pumping,	5,935 91	
Distribution,	203 16	
Management,	3,431 95	
Taxes,	1,966 32	
Incidentals,	1,083 76	
Income from sale of water,		\$18,410 04
municipal use,		4,250 00
Balance to profit and loss,	9,068 72	
	<u>\$22,660 04</u>	<u>\$22,660 04</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$9,994 94
Balance of operating account,		9,068 72
Interest received,		546 05
Rents,		75 00
Jobbing,		62 43
Interest paid,	\$4,800 00	
Depreciation,	2,000 00	
Dividends declared,	5,000 00	
Other items,	2,674 75	
Balance June 30, 1918,	5,272 39	
	<u>\$19,747 14</u>	<u>\$19,747 14</u>

COTTAGE CITY WATER COMPANY.

ASSETS.

Watersheds, wells, reservoirs and other plant items,	\$221,175 13
Fuel on hand,	56 22
Station tools and supplies,	185 14
Distribution tools and supplies,	594 01
Other materials and supplies,	1,846 42
Cash on hand,	2,747 49
Accounts receivable for water,	206 48
Other accounts receivable,	157 40

Total assets as per books of the company,	<u>\$226,968 29</u>
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LIABILITIES.

Capital stock,	\$100,000 00
Bonds outstanding,	90,000 00
Notes payable,	14,750 00
Accounts payable,	2,295 30
Deposits from consumers,	45 00
Reserve,	11,402 73
Other liabilities,	459 80

Total liabilities as per books of the company,	\$218,952 83
Profit and loss balance,	8,015 46

\$226,968 29

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$4,592 93	
Distribution,	981 19	
Management,	4,057 35	
Taxes,	2,938 32	
Incidentals,	133 24	
Income from sale of water,		\$18,634 25
municipal use,		2,467 50
Balance to profit and loss,	8,398 72	
	<hr/>	<hr/>
	\$21,101 75	\$21,101 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$9,947 52
Balance of operating account,		8,398 72
Jobbing,		97 79
Interest paid,	\$5,428 57	
Depreciation,	500 00	
Dividends declared,	4,500 00	
Balance June 30, 1918,	8,015 46	
	<hr/>	<hr/>
	\$18,444 03	\$18,444 03

DEDHAM WATER COMPANY.

ASSETS.

Wells,	\$12,868 08
Water supply rights,	17,542 50
Land,	7,300 50
Buildings,	12,343 11
Boilers and auxiliaries, pumping engines and auxiliaries, pumps,	40,660 12
Mains, water towers, services, hydrants, other supply devices and meters,	349,035 09
Fuel on hand,	1,025 97
Other materials and supplies,	3,302 37
Cash on hand,	17,082 24
Accounts receivable for water,	10,188 56

Total assets as per books of the company,	\$471,348 54
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LIABILITIES.

Capital stock,	\$200,000 00
Bonds outstanding,	113,000 00
Interest accrued but not due,	941 67
Dividends voted but not paid,	6,000 00

Total liabilities as per books of the company,	\$319,941 67
Profit and loss balance,	151,406 87

\$471,348 54

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Pumping,	\$7,859 10	
Distribution,	8,688 42	
Management,	8,474 86	
Taxes,	6,802 83	
Incidentals,	1,320 49	
Income from sale of water,		\$51,006 11
municipal use,		6,800 00
other sources,		328 42
Balance to profit and loss,	24,988 83	
	<hr/> \$58,134 53	<hr/> \$58,134 53

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$144,012 54
Balance of operating account,		24,988 83
Interest received,		199 70
Other items of income,		100 91
Interest paid,	\$5,740 00	
Dividends declared,	12,000 00	
Other items,	155 11	
Balance June 30, 1918,	151,406 87	
	<hr/> \$169,301 98	<hr/> 169,301 98

EAST MOUNTAIN WATER COMPANY.

(West Stockbridge.)

ASSETS.

Watersheds,	\$200 00
Reservoirs,	100 00
Water supply rights,	250 00
Mains,	1,800 00
Services,	5 00
Meters,	163 22
Distribution tools and supplies,	4 25
Cash on hand,	79 54
Accounts receivable for water,	169 64

Total assets as per books of the company,	\$2,771 65
Profit and loss balance,	1,228 35

\$4,000 00

LIABILITIES.

Capital stock,	\$4,000 00
Total liabilities as per books of the company,	<u>\$4,000 00</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Distribution,	\$14 45	
Management,	31 43	
Taxes,	93 76	
Incidentals,	46 70	
Income from sale of water,		\$580 74
municipal use,		12 00
Balance to profit and loss,	406 40	
	<u>\$592 74</u>	<u>\$592 74</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$1,074 75	
Balance of operating account,		\$406 40
Dividends declared,	560 00	
Balance June 30, 1918,		1,228 35
	<u>\$1,634 75</u>	<u>\$1,634 75</u>

EDGARTOWN WATER COMPANY.

ASSETS.

Land, buildings, boilers and other plant items,	\$72,433 02
Mains,	5,554 85
Hydrants,	2,743 86
Accounts receivable for water,	250 00
Cash,	412 28
Total assets as per books of the company,	<u>\$81,394 01</u>

LIABILITIES.

Capital stock,	\$32,500 00
Bonds outstanding,	32,500 00
Notes payable,	3,914 64
Accounts payable,	377 65
Interest due but not paid,	744 79
Total liabilities as per books of the company,	<u>\$70,037 08</u>
Profit and loss balance,	11,356 93
	<u>\$81,394 01</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$740 57	
Management,	756 13	
Taxes,	814 51	
Incidentals,	702 95	

	DR.	CR.
Income from sale of water,		\$6,738 62
municipal use,		1,781 22
Balance to profit and loss,	\$5,505 68	
	<hr/>	<hr/>
	\$8,519 84	\$8,519 84

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$9,434 69
Balance of operating account,		5,505 68
Interest paid,	\$1,795 94	
Dividends declared,	1,787 50	
Balance June 30, 1918,	11,356 93	
	<hr/>	<hr/>
	\$14,940 37	\$14,940 37

FAIRHAVEN WATER COMPANY.

ASSETS.

Watersheds,	\$1,700 00
Wells,	9,657 09
Land,	4,000 00
Buildings,	16,197 10
Boilers and auxiliaries,	3,571 94
Pumping engines and auxiliaries,	1,500 00
Pumps,	9,881 78
Mains,	81,138 14
Water towers,	25,716 08
Services,	14,418 89
Hydrants,	3,060 00
Other supply devices,	5,696 98
Fuel on hand,	445 00
Other materials and supplies,	1,348 64
Cash on hand,	158 49
Accounts receivable for water,	10,496 75
	<hr/>
Total assets as per books of the company,	\$188,986 88

LIABILITIES.

Capital stock,	\$125,000 00
Notes payable,	63,000 00
Interest accrued but not due,	660 78
	<hr/>

Total liabilities as per books of the company,	\$188,660 78
Profit and loss balance,	326 10
	<hr/>
	\$188,986 88

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Supply,	\$44 40	
Pumping,	6,133 90	
Distribution,	1,657 76	

Operating expenses — <i>Concluded.</i>	Dr.	Cr.
Management,	\$4,289 91	
Taxes,	2,714 65	
Incidentals,	166 70	
Income from sale of water,		\$21,822 75
municipal use,		3,277 96
other sources,		200 33
Balance to profit and loss,	10,293 72	
	<hr/>	<hr/>
	\$25,301 04	\$25,301 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$1,200 71
Balance of operating account,		10,293 72
Rents,		50 00
Jobbing,		49 82
Other items of income,		841 55
Interest paid,	\$2,908 92	
Depreciation,	5,450 78	
Dividends declared,	3,750 00	
Balance June 30, 1918,	326 10	
	<hr/>	<hr/>
	\$12,435 80	\$12,435 80

GRAFTON WATER COMPANY.

ASSETS.

Land,	\$2,000 00
Buildings,	4,810 00
Wells, boilers and other plant items,	20,045 00
Mains, water towers, services, hydrants, other supply devices and meters,	64,132 00
Cash on hand,	328 35
Total assets as per books of the company,	<hr/> \$91,315 35
Profit and loss balance,	76,809 65
	<hr/>
	\$168,125 00

LIABILITIES.

Capital stock,	\$80,000 00
Bonds outstanding,	80,000 00
Interest due but not paid,	3,250 00
Other liabilities,	4,875 00
Total liabilities as per books of the company,	<hr/> \$168,125 00

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$6,983 50	
Distribution,	2,625 87	
Management,	505 95	
Taxes,	512 38	
Income from sale of water,		\$7,383 13
municipal use,		2,505 61
other sources,		32 61
Balance to profit and loss,		706 35
	<hr/>	<hr/>
	\$10,627 70	\$10,627 70

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$72,868 41	
Balance of operating account,	706 35	
Interest received,		\$15 11
Interest paid,	3,250 00	
Balance June 30, 1918,		76,809 65
	<hr/>	<hr/>
	\$76,824 76	\$76,824 76

GRANVILLE CENTER WATER COMPANY.

ASSETS.

Watersheds,	\$1,000 00
Wells and reservoirs,	2,500 00
Mains,	5,044 00
Services,	309 16
Meters,	140 00
Station tools and supplies,	442 48
Cash on hand,	276 41
Accounts receivable for water,	12 00

Total assets as per books of the company,	\$9,724 05
Profit and loss balance,	1,160 29

 \$10,884 34

LIABILITIES.

Capital stock,	\$9,300 00
Accounts payable,	1,584 34

Total liabilities as per books of the company,	\$10,884 34
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$50 00	
Taxes,	66 13	
Incidentals,	7 00	
Income from sale of water,		\$191 47
Balance to profit and loss,	68 34	
	<hr/>	<hr/>
	\$191 47	\$191 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$1,193 52	
Balance of operating account,		\$68 34
Interest paid,	18 61	
Other items,	16 50	
Balance June 30, 1918,		1,160 29
	<hr/>	<hr/>
	\$1,228 63	\$1,228 63

GROTON WATER COMPANY.

ASSETS.

Watersheds, reservoirs, land and other plant items,	\$89,550 59
Fuel on hand,	376 70
Cash on hand,	2,565 61
Amounts receivable for water,	57 84
Insurance,	107 21

Total assets as per books of the company,	\$92,657 95
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LIABILITIES.

Capital stock,	\$31,800 00
Bonds outstanding,	25,000 00

Total liabilities as per books of the company,	\$56,800 00
Profit and loss balance,	35,857 95

	\$92,657 95
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OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$469 23	
Pumping,	1,816 36	
Management,	1,450 00	
Taxes,	655 99	
Incidentals,	138 90	
Income from sale of water,		\$10,328 63
Balance to profit and loss,	5,798 15	
	\$10,328 63	\$10,328 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$34,747 56
Balance of operating account,		5,798 15
Interest received,		43 70
Interest paid,	\$1,551 46	
Dividends declared,	3,180 00	
Balance June 30, 1918,	35,857 95	
	\$40,589 41	\$40,589 41

HILL WATER COMPANY.

(Stockbridge.)

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$55 75	
Management,	5 50	
Taxes,	73 08	
Income from sale of water,		\$204 00
Balance to profit and loss,	69 67	
	\$204 00	\$204 00

HINGHAM WATER COMPANY.

ASSETS.

Watersheds,	\$8,111 67
Reservoirs,	11,821 50
Water supply rights,	12,152 88
Purification plant,	1,900 29
Land,	2,075 00
Buildings,	9,338 79
Pumps,	9,461 00
Gas producers and auxiliaries,	5,075 34
Internal combustion engines and auxiliaries,	7,410 00
Electric plant,	5,707 56
Station piping,	1,986 50
Other station equipment,	3,907 13
Mains,	681,167 58
Water towers,	15,429 30
Meters,	3,256 65
Office building and land,	10,322 87
Office furniture and equipment,	598 04
Stable and garage equipment,	1,218 26
Fuel on hand,	4,045 44
Station and distribution tools and supplies,	750 00
Other materials and supplies,	10,670 81
Cash on hand,	8,064 83
Accounts receivable for water,	3,471 32
Other accounts receivable,	2,420 70
Investments,	1,000 00

Total assets as per books of the company, \$821,363 46

LIABILITIES.

Capital stock,	\$400,000 00
Bonds outstanding,	120,000 00
Notes payable,	65,800 00
Interest accrued but not due,	574 11

Total liabilities as per books of the company, \$586,374 11

Profit and loss balance, 234,989 35

\$821,363 46

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$558 55	
Pumping,	14,160 26	
Distribution,	9,895 77	
Management,	8,627 24	
Taxes,	11,488 38	
Incidentals,	7,161 79	
Income from sale of water,		\$77,758 17
municipal use,		4,706 84
Balance to profit and loss,	30,573 02	
	\$82,465 01	\$82,465 01

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$242,394 18
Balance of operating account,		30,573 02
Interest received,		208 43
Rents,		1,314 86
Jobbing,		699 61
Interest paid,	\$7,851 78	
Dividends declared,	32,000 00	
Other items,	348 97	
Balance June 30, 1918,	234,989 35	
	<hr/>	<hr/>
	\$275,190 10	\$275,190 10

HOLLISTON WATER COMPANY.

ASSETS.

Wells,	\$1,684 34
Reservoirs,	18,105 85
Land,	16,615 56
Buildings,	2,000 00
Pumping engines and auxiliaries,	8,000 00
Mains,	46,365 95
Water towers,	8,600 00
Services,	3,975 89
Hydrants,	2,878 85
Cash on hand,	749 20

Total assets as per books of the company,	\$108,975 64
Profit and loss balance,	17,839 83
	<hr/>
	\$126,815 47

LIABILITIES.

Capital stock, common,	\$25,000 00
Capital stock, preferred,	25,000 00
Bonds outstanding,	50,000 00
Notes payable,	24,690 00
Accounts payable,	2,125 47

Total liabilities as per books of the company,	\$126,815 47
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OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Supply,	\$107 01	
Pumping,	2,502 99	
Distribution,	1,830 75	
Management,	1,260 78	
Taxes,	514 82	
Income from sale of water,		\$4,910 76
municipal income,		2,500 00
Balance to profit and loss,	1,194 41	
	<hr/>	<hr/>
	\$7,410 76	\$7,410 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$16,411 76	
Balance of operating account,		\$1,194 41
Interest paid,	2,622 48	
Balance June 30, 1918,		17,839 83
	<hr/>	<hr/>
	\$19,034 24	\$19,034 24

HOUSATONIC WATER WORKS COMPANY.

(Great Barrington.)

ASSETS.

Land, buildings and other plant items,	\$83,686 85
Cash on hand,	2,741 81
Accounts receivable for water,	3,561 47
Investments,	4,050 00
	<hr/>
Total assets as per books of the company,	\$94,040 13

LIABILITIES.

Capital stock,	\$40,000 00
Accounts payable,	217 50
Other liabilities,	3,113 43
	<hr/>
Total liabilities as per books of the company,	\$43,330 93
Profit and loss balance,	50,709 20
	<hr/>
	\$94,040 13

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Distribution,	\$4,771 91	
Management,	1,250 85	
Taxes,	624 04	
Income from sale of water,		\$7,858 26
municipal use,		122 48
Balance to profit and loss,	1,333 94	
	<hr/>	<hr/>
	\$7,980 74	\$7,980 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$49,309 17
Balance of operating account,		1,333 94
Interest received,		66 09
Balance June 30, 1918,	\$50,709 20	
	<hr/>	<hr/>
	\$50,709 20	\$50,709 20

HUMAROCK BEACH WATER COMPANY.

(Marshfield.)

ASSETS.	
Watersheds,	\$500 00
Wells,	400 00
Reservoirs,	1,900 00
Water supply rights,	1,000 00
Land,	1,000 00
Buildings,	200 00
Pumping engines and auxiliaries,	1,000 00
Pumps,	375 00
Station piping,	225 00
Other station equipment,	200 00
Mains,	1,950 00
Water towers,	950 00
Other supply devices,	50 00
Other structures,	250 00
Other materials and supplies,	150 00

Total assets as per books of the company,	\$10,150 00
Profit and loss balance,	183 70

 \$10,333 70

LIABILITIES.	
Capital stock,	\$10,000 00
Accounts payable,	333 70

Total liabilities as per books of the company,	\$10,333 70
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OPERATING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Pumping,		\$271 00	
Distribution,		495 00	
Management,		1,550 00	
Taxes,		180 00	
Incidentals,		35 00	
Income from sale of water,			\$2,500 00
Balance to profit and loss,			31 00
		<hr/>	<hr/>
		\$2,531 00	\$2,531 00

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1917,			\$97 30
Balance of operating account,		\$31 00	
Depreciation,		250 00	
Balance June 30, 1918,			183 70
		<hr/>	<hr/>
		\$281 00	\$281 00

KNOX HILL WATER COMPANY.

(Palmer.)

ASSETS.

Wells and reservoirs,	\$185 00
Water supply rights,	200 00
Accounts receivable for water,	10 73

Total assets as per books of the company,	\$395 73
Profit and loss balance,	1,543 21

 \$1,938 94

LIABILITIES.

Capital stock,	\$1,925 00
Accounts payable,	13 94

Total liabilities as per books of the company,	\$1,938 94
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$122 29	
Distribution,	59 88	
Management,	24 92	
Taxes,	26 33	
Income from sale of water,		\$172 34
Balance to profit and loss,		61 08
	<hr/>	<hr/>
	\$233 42	\$233 42

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$1,049 00	
Balance of operating account,	61 08	
Depreciation,	385 00	
Dividends declared,	48 13	
Balance June 30, 1918,		\$1,543 21
	<hr/>	<hr/>
	\$1,543 21	\$1,543 21

LENOX WATER COMPANY.

ASSETS.

Watersheds,	\$25,481 95
Reservoirs,	104,694 90
Water supply rights,	600 00
Buildings,	858 18
Pumps,	1,932 82
Mains,	58,347 10
Meters,	7,842 52
Station tools and supplies,	100 00
Cash on hand,	2,760 69
Accounts receivable for water,	87 37

Total assets as per books of the company,	\$202,705 53
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LIABILITIES.		
Capital stock, common,		\$81,600 00
Capital stock, preferred,		5,000 00
Bonds outstanding,		84,000 00
Notes payable,		10,000 00
Accounts payable,		2,423 71
Interest due but not paid,		2,100 00
Dividends voted but not paid,		150 00

Total liabilities as per books of the company,	\$185,273 71
Profit and loss balance,	17,431 82

\$202,705 53

OPERATING ACCOUNT.		
Operating expenses:	Dr.	Cr.
Distribution,	\$397 84	
Management,	1,838 25	
Taxes,	3,076 16	
Incidentals,	119 25	
Income from sale of water,		\$13,853 46
municipal use,		630 00
Balance to profit and loss,	9,051 96	
	<hr/>	<hr/>
	\$14,483 46	\$14,483 46

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1917,		\$15,288 31
Balance of operating account,		9,051 96
Interest paid,	\$4,596 78	
Depreciation,	2,011 67	
Dividends declared,	300 00	
Balance June 30, 1918,	17,431 82	
	<hr/>	<hr/>
	\$24,340 27	\$24,340 27

LUDLOW MANUFACTURING COMPANY.

ASSETS.		
Mains,		\$23,612 01
Hydrants,		1,336 93
Other supply devices,		25 05
Meters,		546 20
Cash on hand,		2,705 96
Accounts receivable for water,		1,430 17
Other accounts receivable,		5,657 56
Total assets as per books of the company,		<hr/> \$35,313 88

LIABILITIES.		
Capital stock,		\$29,000 00
Accounts payable,		1,135 68
Total liabilities as per books of the company,		<hr/> \$30,135 68
Profit and loss balance,		5,178 20
		<hr/> \$35,313 88

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$4,820 79	
Distribution,	390 45	
Management,	1,177 25	
Taxes,	943 04	
Incidentals,	40 90	
Income from sale of water,		\$11,400 57
municipal use,		424 09
Balance to profit and loss,	4,452 23	
	<hr/>	<hr/>
	\$11,824 66	\$11,824 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$4,919 59
Balance of operating account,		4,452 23
Interest received,		49 26
Depreciation,	\$1,342 88	
Dividends declared,	2,900 00	
Balance June 30, 1918,	5,178 20	
	<hr/>	<hr/>
	\$9,421 08	\$9,421 08

MEDFIELD WATER COMPANY.

ASSETS.

Water supply rights,	\$5,000 00
Land,	900 00
Buildings,	734 02
Pumps,	700 00
Electric plant,	797 93
Station piping,	200 00
Other station equipment,	524 29
Mains,	9,829 81
Water towers,	2,700 00
Meters,	24 00
Cash on hand,	877 41
Accounts receivable for water,	670 34
	<hr/>
Total assets as per books of the company,	\$22,957 80
Profit and loss balance,	1,042 20

\$24,000 00

LIABILITIES.

Capital stock,	\$24,000 00
	<hr/>
Total liabilities as per books of the company,	\$24,000 00

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$458 89	
Distribution,	1,242 19	
Management,	623 70	
Taxes,	572 09	
Incidentals,	13 00	

	Dr.	Cr.
Income from sale of water,		\$3,084 62
municipal use,		180 00
Balance to profit and loss,	\$354 75	
	<hr/>	<hr/>
	\$3,264 62	\$3,264 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$39 04
Balance of operating account,		354 75
Interest received,		19 84
Depreciation,	\$324 00	
Dividends declared,	960 00	
Other items,	93 75	
Balance June 30, 1918,		1,042 20
	<hr/>	<hr/>
	\$1,416 79	\$1,416 79

MILFORD WATER COMPANY.

ASSETS.

Watersheds,	\$1,200 00
Wells,	14,688 18
Reservoirs,	62,920 00
Purification plant,	35,238 29
Land,	10,300 00
Buildings,	22,663 04
Boilers and auxiliaries,	2,453 02
Pumping engines and auxiliaries,	25,320 42
Station piping,	6,764 13
Other station equipment,	4,320 51
Mains,	297,756 80
Water towers,	4,760 04
Services,	45,421 67
Hydrants,	18,935 70
Other supply devices,	9,321 51
Meters,	12,634 92
Office furniture and equipment,	311 00
Fuel on hand,	4,048 67
Oil, waste and packing,	161 76
Station tools and supplies,	272 55
Cash on hand,	9,959 34
Accounts receivable for water,	7,240 07

Total assets as per books of the company, \$596,691 62

LIABILITIES.

Capital stock,	\$200,000 00
Bonds outstanding,	200,000 00
Notes payable,	85,000 00

Total liabilities as per books of the company, \$485,000 00
 Profit and loss balance, 111,691 62

\$596,691 62

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$1,405 25	
Pumping,	8,411 71	
Distribution,	3,195 85	
Management,	5,813 26	
Taxes,	11,723 78	
Incidentals,	2,412 20	
Income from sale of water,		\$50,573 54
municipal use,		10,991 07
other sources,		300 69
Balance to profit and loss,	28,903 25	
	<u>\$61,865 30</u>	<u>\$61,865 30</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$115,000 17
Balance of operating account,		28,903 25
Interest paid,	\$12,748 75	
Depreciation,	3,463 05	
Dividends declared,	16,000 00	
Balance June 30, 1918,	111,691 62	
	<u>\$143,903 42</u>	<u>\$143,903 42</u>

MILLBURY WATER COMPANY.

ASSETS.

Storage basins,	\$3,512 76
Wells,	9,445 78
Reservoirs,	13,642 92
Land,	25,289 51
Buildings,	6,640 52
Pumping engines and auxiliaries, pumps, electric plant, station piping and other station equipment,	36,606 70
Mains and hydrants,	120,945 05
Services,	7,321 20
Other supply devices,	147 81
Meters,	279 91
Office furniture and equipment,	1,477 70
Stable and garage equipment,	47 40
Fuel on hand,	43 20
Oil, waste and packing,	94 90
Station tools and supplies,	434 82
Other materials and supplies,	1,158 54
Cash on hand,	1,522 25
Accounts receivable for water,	4,293 96
Other accounts receivable,	1,184 90
Prepaid insurance,	32 57
Prepaid interest,	706 50
Total assets as per books of the company,	<u>\$234,828 90</u>
Profit and loss balance,	7,006 80
	<u>\$241,835 70</u>

LIABILITIES.

Capital stock,	\$113,000 00
Bonds outstanding,	83,000 00
Notes payable,	45,000 00
Accounts payable,	46 73
Interest accrued but not due,	748 97
Dividends voted but not paid,	40 00

Total liabilities as per books of the company,	\$241,835 70
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OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$3,768 55	
Distribution,	772 07	
Management,	2,409 00	
Taxes,	2,083 26	
Incidentals,	74 53	
Income from sale of water,		\$13,094 60
municipal use,		4,668 04
other sources,		2,738 71
Balance to profit and loss,	11,393 94	
	<u>\$20,501 35</u>	<u>\$20,501 35</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$12,522 10	
Balance of operating account,		\$11,393 94
Interest received,		29 48
Interest paid,	5,867 36	
Depreciation,	40 76	
Balance June 30, 1918,		7,006 80
	<u>\$18,430 22</u>	<u>\$18,430 22</u>

MOUNTAIN SPRING WATER COMPANY.

(Southampton.)

ASSETS.

Reservoirs,	\$200 00
Water supply rights,	1,000 00
Mains,	300 00
Cash on hand,	84 60

Total assets as per books of the company,	\$1,584 60
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LIABILITIES.

Capital stock,	\$1,500 00
Total liabilities as per books of the company,	\$1,500 00
Profit and loss balance,	84 60
	<u>\$1,584 60</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Management,	\$338 13	
Taxes,	29 15	
Income from sale of water,		\$273 42
Balance to profit and loss,		93 86
	<hr/>	<hr/>
	\$367 28	\$367 28

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$178 46
Balance of operating account,	\$93 86	
Balance June 30, 1918,	84 60	
	<hr/>	<hr/>
	\$178 46	\$178 46

NORTHFIELD SCHOOLS (THE).

(Seminary Division.)

ASSETS.

Reservoirs,	\$3,513 56
Water supply rights,	2,200 00
Purification plant,	4,703 91
Buildings,	150 00
Pumping engines and auxiliaries, pumps,	300 00
Electric plant,	133 00
Mains, water towers, services, hydrants and other supply devices,	16,268 02
Meters,	899 99
Accounts receivable for water,	274 64
	<hr/>
Total assets as per books of the company,	\$28,443 12

LIABILITIES.

Accounts payable,	\$2 17
Other liabilities,	27,162 11
	<hr/>
Total liabilities as per books of the company,	\$27,164 28
Profit and loss balance,	1,278 84

\$28,443 12

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$298 40	
Pumping,	562 97	
Distribution,	64 62	
Taxes,	107 70	
Income from sale of water,		\$1,730 22
" municipal use,		12 00
Balance to profit and loss,	708 53	
	<hr/>	<hr/>
	\$1,742 22	\$1,742 22

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$1,062 44
Balance of operating account,		708 53
Depreciation,	\$492 13	
Balance June 30, 1918,	1,278 84	
	<hr/>	<hr/>
	\$1,770 97	\$1,770 97

NORTHFIELD WATER COMPANY,

ASSETS.

Reservoirs,	\$1,567 30
Pumps,	616 75
Mains,	6,541 96
Services,	669 47
Other supply devices,	56 54
Meters,	768 08
Cash on hand,	814 01
	<hr/>
Total assets as per books of the company,	\$11,034 11

LIABILITIES.

Capital stock,	\$2,000 00
Notes payable,	2,950 00
Accounts payable,	3,069 71
	<hr/>

Total liabilities as per books of the company,	\$8,019 71
Profit and loss balance,	3,014 40
	<hr/>

\$11,034 11

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Pumping,	\$50 49	
Distribution,	4 25	
Management,	1,070 00	
Taxes,	69 50	
Incidentals,	109 86	
Income from sale of water,		\$935 02
municipal use,		138 93
Balance to profit and loss,		230 15
	<hr/>	<hr/>
	\$1,304 10	\$1,304 10

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$3,327 05
Balance of operating account,	\$230 15	
Interest paid,	82 50	
Balance June 30, 1918,	3,014 40	
	<hr/>	<hr/>
	\$3,327 05	\$3,327 05

NORTON WATER COMPANY.

ASSETS.

Watersheds,	\$665 00
Wells,	7,941 69
Land,	621 40
Buildings,	4,663 81
Oil tank,	346 28
Pumps,	2,942 42
Internal combustion engines and auxiliaries,	5,382 30
Station piping,	511 36
Other station equipment,	678 98
Mains,	102,642 88
Water towers,	15,746 73
Services,	5,072 27
Hydrants,	3,132 42
Meters,	120 00
Fuel on hand,	207 06
Station tools and supplies,	707 95
Other materials and supplies,	670 62
Cash on hand,	94 36
Accounts receivable for water,	1,242 54

Total assets as per books of the company,	\$153,390 07
Profit and loss balance,	1,430 98
	<hr/>
	\$154,821 05

LIABILITIES.

Capital stock,	\$75,000 00
Bonds outstanding,	75,000 00
Notes payable,	881 42
Accounts payable,	1,620 15
Interest due but not paid,	66 59
Interest accrued but not due,	937 50
Other liabilities,	1,315 39

Total liabilities as per books of the company,	\$154,821 05
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$178 16	
Pumping,	2,260 58	
Distribution,	148 20	
Management,	734 29	
Taxes,	1,160 94	
Incidentals,	347 17	
Income from sale of water,		\$6,407 82
municipal use,		2,280 00
Balance to profit and loss,	3,858 48	
	<hr/>	<hr/>
	\$8,687 82	\$8,687 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$1,374 72	
Balance of operating account,		\$3,858 48
Interest paid,	3,802 92	
Other items,	111 82	
Balance June 30, 1918,		1,430 98
	<hr/>	<hr/>
	\$5,289 46	\$5,289 46

ONSET WATER COMPANY.

ASSETS.

Land, storehouse and office building,	\$1,100 00
Buildings,	945 00
Boilers and auxiliaries,	1,421 00
Pumping engines and auxiliaries,	1,410 45
Station piping,	510 00
Other station equipment,	373 50
Mains,	59,546 81
Water towers,	6,300 00
Services,	8,632 07
Hydrants,	1,662 50
Meters,	267 21
Office furniture and equipment,	85 00
Fuel on hand,	190 00
Oil, waste and packing,	21 79
Station tools and supplies,	61 00
Distribution tools and supplies,	45 50
Other materials and supplies,	38 68
Cash on hand,	291 91
Total assets as per books of the company,	<hr/> \$82,902 42

LIABILITIES.

Capital stock,	\$25,000 00
Bonds outstanding,	20,000 00
Notes payable,	25,492 08
Total liabilities as per books of the company,	<hr/> \$70,492 08
Profit and loss balance,	12,410 34
	<hr/> \$82,902 42

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$187 50	
Pumping,	2,469 61	
Distribution,	1,437 93	
Management,	2,418 00	
Taxes,	494 15	
Incidentals,	435 33	
Income from sale of water,		\$9,958 30
municipal use,		1,350 00
other sources,		43 49
Balance to profit and loss,	3,909 27	
	<hr/>	<hr/>
	\$11,351 79	\$11,351 79

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$12,202 77
Balance of operating account,		3,909 27
Interest paid,	\$2,451 70	
Dividends declared,	1,250 00	
Balance June 30, 1918,	12,410 34	
	<hr/>	<hr/>
	\$16,112 04	\$16,112 04

OXFORD WATER COMPANY.

ASSETS.

Wells,	\$5,000 00
Land,	20,288 60
Buildings,	2,496 74
Pumps,	2,000 00
Internal combustion engines and auxiliaries,	4,000 00
Other station equipment,	756 92
Mains,	40,944 34
Water towers,	4,000 00
Services,	4,084 29
Hydrants,	2,413 00
Meters,	4,016 54
Fuel on hand,	1,322 04
Oil, waste and packing,	28 80
Station tools and supplies,	94 10
Distribution tools and supplies,	125 25
Other materials and supplies,	678 06
Cash on hand,	1,505 55
Accounts receivable for water,	4,106 24
	<hr/>
Total assets as per books of the company,	\$97,860 47
Profit and loss balance,	16 06

\$97,876 53

LIABILITIES.

Capital stock,	\$50,000 00
Bonds outstanding,	35,000 00
Notes payable,	1,800 00
Accounts payable,	3,284 33
Interest accrued but not due,	875 00
Reserve,	2,000 00
Other liabilities,	4,917 20

Total liabilities as per books of the company, \$97,876 53

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$3,311 76	
Distribution,	2,079 59	
Management,	672 76	
Taxes,	1,141 69	
Incidentals,	56 00	

	DR.	CR.
Income from sale of water,		\$7,568 80
municipal use,		2,555 00
other sources,		722 47
Balance to profit and loss,	\$3,584 47	
	<hr/>	<hr/>
	\$10,846 27	\$10,846 27

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$740 48
Balance of operating account,		3,584 47
Other items of income,		1 53
Interest paid,	\$1,840 00	
Dividends declared,	2,500 00	
Other items,	2 54	
Balance June 30, 1918,		16 06
	<hr/>	<hr/>
	\$4,342 54	\$4,342 54

PALMER WATER COMPANY.

ASSETS.

Watersheds,	\$3,000 00
Reservoirs,	15,841 61
Buildings,	150 00
Mains,	52,726 02
Services,	7,323 42
Hydrants,	3,071 31
Other supply devices,	1,732 08
Meters,	2,815 35
Office furniture and equipment,	227 75
Cash on hand,	4,473 48
Accounts receivable for water,	2,858 12
Other accounts receivable,	345 00
	<hr/>
Total assets as per books of the company,	\$94,564 14

LIABILITIES.

Capital stock,	\$30,000 00
Bonds outstanding,	30,000 00
Notes payable,	8,300 00
Accounts payable,	676 68
Interest accrued but not due,	200 00
	<hr/>
Total liabilities as per books of the company,	\$69,176 68
Profit and loss balance,	25,387 46
	<hr/>

\$94,564 14

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Pumping,	\$14 25	
Distribution,	3,975 67	
Management,	1,959 65	
Taxes,	1,773 68	
Incidentals,	69 51	

	Dr.	Cr.
Income from sale of water,		\$11,452 68
municipal use,		1,897 58
other sources,		259 28
Balance to profit and loss,	\$5,816 78	
	<hr/>	<hr/>
	\$13,609 54	\$13,609 54

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$24,514 22
Balance of operating account,		5,816 78
Interest received,		34 75
Interest paid,	\$1,978 29	
Dividends declared,	3,000 00	
Balance June 30, 1918,	25,387 46	
	<hr/>	<hr/>
	\$30,365 75	\$30,365 75

RIVERSIDE WATER COMPANY.

(Gill.)

ASSETS.

Watersheds, reservoirs, water supply rights and purification plant,	\$3,148 49
Mains, services and other supply devices,	3,500 00
Cash on hand,	163 96
	<hr/>
Total assets as per books of the company,	\$6,812 45
Profit and loss balance,	4,687 55
	<hr/>
	\$11,500 00

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	1,500 00
	<hr/>
Total liabilities as per books of the company,	\$11,500 00

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Distribution,	\$146 97	
Management,	105 40	
Taxes,	81 63	
Income from sale of water,		\$531 05
Balance to profit and loss,	197 05	
	<hr/>	<hr/>
	\$531 05	\$531 05

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$4,778 44	
Balance of operating account,		\$197 05
Interest paid,	106 16	
Balance June 30, 1918,		4,687 55
	<hr/>	<hr/>
	\$4,884 60	\$4,884 60

SALISBURY WATER SUPPLY COMPANY.

ASSETS.	
Watersheds,	\$15,140 00
Wells,	10,500 00
Reservoirs,	3,000 00
Land,	500 00
Buildings,	3,350 00
Pumping engines and auxiliaries,	350 00
Pumps,	1,725 00
Internal combustion engines and auxiliaries,	1,600 00
Electric plant,	500 00
Station piping,	400 00
Rights of way,	2,500 00
Other station equipment,	24 48
Mains,	90,217 09
Water towers,	7,150 00
Services,	9,415 00
Hydrants and other supply devices,	4,343 00
Meters,	45 00
Sewerage system,	55,830 09
Fuel on hand,	51 75
Oil, waste and packing,	38 30
Station tools and supplies,	8 75
Distribution tools and office supplies,	558 46
Other materials and supplies,	740 16
Cash on hand,	1,080 10
Accounts receivable for water,	2,544 33
Other accounts receivable,	696 87
Prepaid accounts,	1,008 47
Notes receivable,	33 33
Investments,	736 81
Total assets as per books of the company,	<u>\$214,086 99</u>

LIABILITIES.	
Capital stock, common,	\$45,000 00
Capital stock, preferred,	45,000 00
Bonds outstanding,	85,000 00
Notes payable,	2,300 00
Accounts payable,	933 47
Interest due but not paid,	200 00
Interest accrued but not due,	291 67
Dividends accrued,	225 00
Reserves,	1,008 41
Other liabilities,	3 12
Total liabilities as per books of the company,	<u>\$179,961 67</u>
Profit and loss balance,	34,125 32
	<u>\$214,086 99</u>

OPERATING ACCOUNT.		DR.	CR.
Operating expenses:			
Supply,		\$6 50	
Pumping,		1,060 26	
Distribution,		1,996 26	

Operating expenses — <i>Concluded.</i>	Dr.	Cr.
Management,	\$1,189 82	
Taxes,	1,884 14	
Incidentals,	778 20	
Income from sale of water,		\$8,214 45
municipal use,		3,159 50
other sources,		2,983 61
Balance to profit and loss,	7,442 38	
	<hr/>	<hr/>
	\$14,357 56	\$14,357 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$34,837 69
Balance of operating account,		7,442 38
Interest received,		58 44
Rents,		50 00
Other items of income,		102 01
Interest paid,	\$4,080 54	
Depreciation,	50 00	
Dividends declared,	2,700 00	
Other items,	1,534 66	
Balance June 30, 1918,	34,125 32	
	<hr/>	<hr/>
	\$42,490 52	\$42,490 52

SCITUATE WATER COMPANY.

ASSETS.

Watersheds, wells, reservoirs and water supply rights,	\$42,250 00
Purification plant,	19,350 00
Land,	4,500 00
Buildings,	6,200 00
Boilers and auxiliaries, pumping engines and auxiliaries, pumps, internal combustion engines, electric plant, station piping, water power rights and other station equipment,	92,415 98
Mains, water towers, services, hydrants, other supply devices and meters,	202,968 00
Cash on hand,	2,048 18
Accounts receivable for water,	2,319 84
Other accounts receivable,	200 00
	<hr/>
Total assets as per books of the company,	\$372,252 00
Profit and loss balance,	17,017 67
	<hr/>

\$389,269 67

LIABILITIES.

Capital stock, common,	\$150,000 00
Capital stock, preferred,	100,000 00
Bonds outstanding,	100,000 00
Notes payable,	28,500 00
Accounts payable,	10,769 67
	<hr/>

Total liabilities as per books of the company, \$389,269 67

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$944 70	
Pumping,	3,029 43	
Distribution,	1,492 75	
Management,	2,750 90	
Taxes,	6,120 22	
Incidentals,	475 00	
Income from sale of water,		\$20,671 38
municipal use,		6,516 64
other sources,		82 57
Balance to profit and loss,	12,457 59	
	<u>\$27,270 59</u>	<u>\$27,270 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$12,296 66	
Balance of operating account,		\$12,457 59
Interest received,		53 15
Rents,		55 00
Interest paid,	6,286 75	
Dividends declared,	11,000 00	
Balance June 30, 1918,		17,017 67
	<u>\$29,583 41</u>	<u>\$29,583 41</u>

SHEFFIELD WATER COMPANY.

ASSETS.

Watersheds,	\$5,900 00
Reservoirs,	6,000 00
Purification plant,	300 00
Mains,	23,000 00
Meters,	93 10
Cash on hand,	54 79
Total assets as per books of the company,	<u>\$35,347 89</u>
Profit and loss balance,	6,750 45
	<u>\$42,098 34</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds outstanding,	19,000 00
Notes payable,	3,098 34
Total liabilities as per books of the company,	<u>\$42,098 34</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$71 56	
Pumping,	14 50	
Distribution,	103 99	
Management,	241 75	
Taxes,	275 66	
Incidentals,	22 00	

	DR.	CR.
Income from sale of water,		\$1,977 67
municipal use,		450 00
Balance to profit and loss,	\$1,698 21	
	<hr/>	<hr/>
	\$2,427 67	\$2,427 67

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,	\$6,823 66	
Balance of operating account,		\$1,698 21
Premium on bonds,		50 00
Rents,		125 00
Interest paid,	1,000 00	
Bond expense,	800 00	
Balance June 30, 1918,		6,750 45
	<hr/>	<hr/>
	\$8,623 66	\$8,623 66

SOUTHBIDGE WATER SUPPLY COMPANY.

ASSETS.

Watersheds,	\$11,114 67
Reservoirs,	55,415 69
Water supply rights,	9,371 85
Purification plant,	17,285 39
Land and buildings,	6,000 00
Mains,	156,990 52
Services,	18,876 02
Hydrants,	9,241 48
Other supply devices,	120 00
Meters,	16,213 69
Office furniture and equipment,	2,071 04
Stable and garage equipment,	1,038 46
Distribution tools and supplies,	7,631 85
Other materials and supplies,	8,221 99
Cash on hand,	2,293 37
Other accounts receivable,	1,271 54
Investments (securities),	29,985 54
	<hr/>
Total assets as per books of the company,	\$353,143 10

LIABILITIES.

Capital stock,	\$200,000 00
Accounts payable,	45 88
Depreciation reserve,	30,048 53
Other liabilities,	390 00
	<hr/>
Total liabilities as per books of the company,	\$230,484 41
Profit and loss balance,	122,658 69
	<hr/>
	\$353,143 10

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Supply,	\$1,206 04	
Distribution,	2,740 59	
Management,	4,277 98	

Operating expenses — <i>Concluded.</i>	Dr.	Cr.
Taxes,	\$8,430 45	
Incidentals,	922 89	
Income from sale of water,		\$23,926 00
municipal use,		3,773 67
Balance to profit and loss,	10,121 72	
	<hr/>	<hr/>
	\$27,699 67	\$27,699 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$123,346 14
Balance of operating account,		10,121 72
Interest received,		1,190 88
Rents,		184 00
Jobbing,		2,983 96
Other items of income,		80 08
Depreciation reserve,	\$3,248 09	
Dividends declared,	12,000 00	
Balance June 30, 1918,	122,658 69	
	<hr/>	<hr/>
	\$137,906 78	\$137,906 78

SOUTH EGREMONT WATER COMPANY.

ASSETS.

Watersheds,	\$2,200 00
Reservoirs,	1,114 53
Mains,	17,065 76
Hydrants,	159 75
Other supply devices,	169 88
Meters,	144 30
Cash on hand,	386 53
	<hr/>
Total assets as per books of the company,	\$21,240 75
Profit and loss balance,	341 15
	<hr/>
	\$21,581 90

LIABILITIES.

Capital stock,	\$8,900 00
Bonds outstanding,	6,000 00
Notes payable,	6,300 00
Interest due but not paid,	381 90
	<hr/>
Total liabilities as per books of the company,	\$21,581 90

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$9 90	
Distribution,	68 36	
Management,	40 15	
Taxes,	138 94	
Income from sale of water,		\$1,134 16
municipal use,		50 00
Balance to profit and loss,	926 81	
	<hr/>	<hr/>
	\$1,184 16	\$1,184 16

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$147 22	
Balance of operating account,		\$926 81
Interest paid,	856 90	
Depreciation,	263 84	
Balance June 30, 1918,		341 15
	<hr/>	<hr/>
	\$1,267 96	\$1,267 96

STOCKBRIDGE WATER COMPANY.

ASSETS.

Reservoirs,	\$4,157 50
Land,	1,850 00
Buildings,	9,357 50
Boilers and auxiliaries,	492 50
Pumping engines and auxiliaries,	2,955 00
Pumps,	5,417 50
Station piping,	738 75
Other station equipment,	803 58
Mains,	41,046 49
Water towers,	4,925 00
Services,	9,515 10
Hydrants,	4,137 00
Other supply devices,	1,506 35
Meters,	642 71
Cash on hand,	156 59
Accounts receivable for water,	851 89
	<hr/>
Total assets as per books of the company,	\$88,553 46

LIABILITIES.

Capital stock, common,	\$7,000 00
Capital stock, preferred,	36,000 00
Bonds outstanding,	18,000 00
Notes payable,	13,500 00
	<hr/>
Total liabilities as per books of the company,	\$74,500 00
Profit and loss balance,	14,053 46
	<hr/>
	\$88,553 46

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$98 97	
Pumping,	4,567 95	
Distribution,	1,107 84	
Management,	994 61	
Taxes,	817 97	
Incidentals,	108 30	
Income from sale of water,		\$7,118 08
municipal use,		1,135 00
Balance to profit and loss,	557 44	
	<hr/>	<hr/>
	\$8,253 08	\$8,253 08

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$16,370 75
Balance of operating account,		557 44
Interest paid,	\$1,637 50	
Depreciation,	1,237 23	
Balance June 30, 1918,	14,053 46	
	<hr/>	<hr/>
	\$16,928 19	\$16,928 19

SUNDERLAND WATER COMPANY.

ASSETS.

Watersheds, reservoirs and water supply rights,	\$500 00
Mains, water towers, services, hydrants and other supply devices,	10,200 00
Cash on hand,	181 13
Investments,	400 00
	<hr/>
Total assets as per books of the company,	\$11,281 13

LIABILITIES.

Capital stock,	\$10,700 00
	<hr/>
Total liabilities as per books of the company,	\$10,700 00
Profit and loss balance,	581 13
	<hr/>
	\$11,281 13

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Distribution,	\$129 40	
Management,	41 50	
Taxes,	277 67	
Income from sale of water,		\$1,308 51
municipal use,		54 00
Balance to profit and loss,	913 94	
	<hr/>	<hr/>
	\$1,362 51	\$1,362 51

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$642 06
Balance of operating account,		913 94
Interest paid,	\$5 37	
Dividends declared,	695 50	
Other items,	274 00	
Balance June 30, 1918,	581 13	
	<hr/>	<hr/>
	\$1,556 00	\$1,556 00

WANNACOMET WATER COMPANY.

(Nantucket.)

ASSETS.

Watersheds,	\$5,593 15
Wells,	3,800 00
Water supply rights,	900 00
Purification plant,	100 00
Buildings,	9,647 00
Boilers and auxiliaries,	1,053 00
Pumping engines and auxiliaries,	1,265 00
Pumps,	2,741 00
Internal combustion engines and auxiliaries,	3,683 00
Station piping,	257 00
Other station equipment,	975 00
Mains,	72,850 59
Water towers,	11,070 00
Services,	10,811 17
Hydrants,	3,855 63
Other supply devices,	418 60
Meters,	182 94
Office furniture and equipment,	83 00
Office building, barn and storehouse,	4,454 00
Fuel on hand,	434 54
Oil, waste and packing,	48 01
Station tools and supplies,	92 92
Cash on hand,	102 06
Accounts receivable for water,	755 26
Other accounts receivable,	8 25
Sinking funds,	16,583 47
Total assets as per books of the company,	<u>\$151,764 59</u>

LIABILITIES.

Capital stock,	\$54,350 00
Bonds outstanding,	45,000 00
Notes payable,	11,080 00
Total liabilities as per books of the company,	<u>\$110,430 00</u>
Profit and loss balance,	41,334 59
	<u>\$151,764 59</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$77 00	
Pumping,	5,486 37	
Distribution,	1,518 44	
Management,	3,751 11	
Taxes,	2,399 93	
Incidentals,	851 66	
Income from sale of water,		\$17,496 90
municipal use,		2,811 50
Balance to profit and loss,	6,223 89	
	<u>\$20,308 40</u>	<u>\$20,308 40</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$42,696 58
Balance of operating account,		6,223 89
Interest received,		767 61
Rents,		180 00
Jobbing,		203 61
Other items of income,		8 25
Interest paid,	\$3,066 62	
Depreciation,	2,577 20	
Dividends declared,	2,980 50	
Other items,	121 03	
Balance June 30, 1918,	41,334 59	
	<hr/>	<hr/>
	\$50,079 94	\$50,079 94

WESTFORD WATER COMPANY.

ASSETS.

Wells,	\$469 89
Land,	850 00
Buildings,	1,835 39
Pumps,	3,956 05
Gas producers and auxiliaries,	3,256 00
Electric plant,	1,453 43
Mains,	56,726 53
Water towers,	9,625 00
Hydrants,	1,416 75
Cash on hand,	2,420 78
Sinking fund,	4,994 50

Total assets as per books of the company, \$87,004 32

LIABILITIES.

Capital stock,	\$40,000 00
Bonds outstanding,	35,000 00

Total liabilities as per books of the company, \$75,000 00
 Profit and loss balance, 12,004 32

\$87,004 32

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$3,461 20	
Distribution,	1,039 15	
Management,	700 75	
Taxes,	262 06	
Incidentals,	24 63	
Income from sale of water,		\$7,225 88
municipal use,		2,408 67
Balance to profit and loss,	4,146 76	
	<hr/>	<hr/>
	\$9,634 55	\$9,634 55

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$11,994 51
Balance of operating account,		4,146 76
Interest received,		198 26
Interest paid,	\$1,750 00	
Depreciation,	2,585 21	
Balance June 30, 1918,	12,004 32	
	<hr/>	<hr/>
	\$16,339 53	\$16,339 53

WESTHAMPTON WATER COMPANY.

ASSETS.

Reservoirs,	\$221 00
Water supply rights,	150 00
Land,	150 00
Mains,	1,129 00
Cash on hand,	31 78
Total assets as per books of the company,	<hr/> \$1,681 78

LIABILITIES.

Capital stock,	\$1,500 00
Accounts payable,	50 00
Total liabilities as per books of the company,	<hr/> \$1,550 00
Profit and loss balance,	131 78
	<hr/> \$1,681 78

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Supply,	\$10 00	
Management,	7 40	
Taxes,	29 02	
Income from sale of water,		\$177 68
municipal use,		21 00
Balance to profit and loss,	152 26	
	<hr/>	<hr/>
	\$198 68	\$198 68

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$69 52
Balance of operating account,		152 26
Dividends declared,	\$90 00	
Balance June 30, 1918,	131 78	
	<hr/>	<hr/>
	\$221 78	\$221 78

WESTON WATER COMPANY.

ASSETS.

Wells,	\$4,379 94
Land,	8,006 34
Buildings,	14,478 81

Pumps,	\$3,500 00
Mains,	60,011 16
Water towers,	8,986 10
Meters,	2,929 46
Stable and garage equipment,	1,002 15
Cash on hand,	1,209 33
Accounts receivable for water,	7,625 15
Prepaid insurance,	120 00

Total assets as per books of the company,	\$112,248 44
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LIABILITIES.

Capital stock,	\$50,000 00
Bonds outstanding,	50,000 00
Notes payable,	8,900 00
Accounts payable,	104 10

Total liabilities as per books of the company,	\$109,004 10
Profit and loss balance,	3,244 34
	<u>\$112,248 44</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$2,546 65	
Distribution,	150 00	
Management,	1,150 00	
Taxes,	926 56	
Incidentals,	497 55	
Income from sale of water,		\$10,484 64
municipal use,		1,797 19
Balance to profit and loss,	7,011 07	
	<u>\$12,281 83</u>	<u>\$12,281 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$10,302 22
Balance of operating account,		7,011 07
Interest paid,	\$3,454 83	
Depreciation,	8,614 12	
Dividends declared,	2,000 00	
Balance June 30, 1918,	3,244 34	
	<u>\$17,313 29</u>	<u>\$17,313 29</u>

WESTWOOD WATER COMPANY.

(Albert Dean, Owner.)

	Dr.	Cr.
Operating expenses:		
Pumping,	\$1,510 00	
Distribution,	300 00	
Taxes,	60 00	
Income from sale of water,		\$2,390 00
municipal use,		60 00
Balance to profit and loss,	580 00	
	<u>\$2,450 00</u>	<u>\$2,450 00</u>

WILLIAMSTOWN WATER COMPANY.

ASSETS.

Watersheds,	\$36,429 04
Reservoirs,	60,213 87
Mains,	119,617 75
Services,	1,677 20
Hydrants,	3,393 07
Other supply devices,	1,539 58
Meters,	7,970 42
Other materials and supplies,	68 11
Cash on hand,	733 92
Accounts receivable for water,	7,533 85
Other accounts receivable,	96 00
Notes receivable,	3,000 00
Investments,	1,000 00

Total assets as per books of the company,	\$243,272 81
Profit and loss balance,	22,420 90
	<u>\$265,693 71</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds outstanding,	160,000 00
Accounts payable,	454 38
Interest due but not paid,	475 00
Interest accrued but not due,	1,333 33
Amortization account,	3,397 00
Other liabilities,	34 00

Total liabilities as per books of the company,	<u>\$265,693 71</u>
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$128 64	
Distribution,	1,918 29	
Management,	2,003 89	
Taxes,	1,082 43	
Incidentals,	613 89	
Income from sale of water,		\$15,476 01
municipal use,		1,816 00
Balance to profit and loss,	11,544 87	
	<u>\$17,292 01</u>	<u>\$17,292 01</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$20,431 77	
Balance of operating account,		\$11,544 87
Rents,		16 00
Interest paid,	8,000 00	
Depreciation reserve,	1,650 00	
Dividends declared,	4,000 00	
Balance June 30, 1918,		22,420 90
	<u>\$34,081 77</u>	<u>\$34,081 77</u>

APPENDIX D. — MUNICIPALITIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1918.

In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item of "cash" or "town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations except for depreciation fund; that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations for construction" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable, either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an "appropriation for construction." Under the titles "appropriations for note payments" and "appropriations for bond payments" are included those amounts raised for the plant by incurring debt which has meantime been paid either by direct taxation for that purpose or from receipts from private customers and appropriations for the current expense of the plant as defined by law. While such items are not strictly "liabilities" in the ordinary acceptance of the term, for convenience they are treated in the same way as bonds and notes outstanding and are grouped with them under that designation.

[For other information about these plants see under title "MUNICIPAL OWNERSHIP" in the body of the report, and Appendices H and J.]

ASHBURNHAM.

ASSETS.

Electric plant:

Lands,	\$288 48	
Electric plant,	1,346 22	
Overland lines,	12,960 43	
Transformers,	1,606 58	
Meters,	1,112 54	
Street lamps and fixtures,	812 45	
		<hr/>
		\$18,126 70

Other assets:

Cash,	\$1,611 73	
Depreciation fund,	1,622 75	
Due for electricity,	804 94	
Sundry accounts receivable,	30 00	
Electric tools and implements,	431 77	
Other electric materials and supplies on hand,	1,409 15	
Office inventory,	39 36	
		<hr/>
		5,949 70

Total assets as per books of the plant,	\$24,076 40
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LIABILITIES.

Appropriations for construction,	\$5,950 00
note payments,	7,500 00
Notes payable,	5,500 00
Unpaid bills,	308 10
Interest accrued but not due,	23 84
<hr/>	
Total liabilities as per books of the plant,	\$19,281 94
Profit and loss balance,	4,794 46
<hr/>	
Total credits,	\$24,076 40

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,738 08	
Income from sale of electricity,		\$7,724 01
other sources,		128 00
Balance to profit and loss,	1,113 93	
<hr/>		
	\$7,852 01	\$7,852 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$4,549 55
Balance of manufacturing account,		1,113 93
Appropriation for operation,		159 30
Other items of income,		49 36
Interest paid,	\$232 37	
Depreciation,	585 50	
Other items,	259 81	
Balance June 30, 1918,	4,794 46	
<hr/>		
	\$5,872 14	\$5,872 14

BELMONT.

ASSETS.

Electric plant:		
Overhead lines,	\$32,340 25	
Transformers,	5,517 87	
Meters,	19,356 52	
Street lamps and fixtures,	3,973 49	
<hr/>		\$61,188 13
Other assets:		
Cash,	\$11,722 28	
Depreciation fund,	2,005 75	
Due for electricity,	2,589 46	
Electric tools and implements,	895 00	
Other electric materials and supplies on hand,	2,375 00	
Stable and garage equipment,	2,275 00	
Insurance,	541 88	
Sinking funds,	5,600 00	
<hr/>		28,004 37
Total assets as per books of the plant,		\$89,192 50

LIABILITIES.

Appropriations for construction,	\$37,414 00
Overdraft for construction,	3,879 22
Appropriations for bond payments,	7,500 00
note payments,	4,500 00
sinking funds,	5,600 00
Bonds outstanding,	22,500 00
Notes payable,	2,500 00
Interest accrued but not due,	175 63
<hr/>	
Total liabilities as per books of the plant,	\$84,068 85
Profit and loss balance,	5,123 65
<hr/>	
Total credits,	\$89,192 50

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$37,967 54	
Income from sale of electricity,		\$43,628 08
Balance to profit and loss,	5,660 54	
<hr/>		<hr/>
	\$43,628 08	\$43,628 08

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$190 25	
Balance of manufacturing account,		\$5,660 54
Appropriation for interest,		1,033 75
operation,		1,877 95
Interest paid,	1,058 34	
Depreciation,	2,200 00	
Balance June 30, 1918,	5,123 65	
<hr/>		<hr/>
	\$8,572 24	\$8,572 24

BOYLSTON.

ASSETS.

Electric plant:		
Buildings,	\$791 54	
Electric plant,	425 00	
Overhead lines,	14,203 73	
Transformers,	853 20	
Meters,	631 94	
Street lamps and fixtures,	591 80	
<hr/>		\$17,497 21
Other assets:		
Cash,	\$1,413 06	
Due for electricity,	163 64	
Incandescent lamps on hand,	5 00	
Electric tools and implements,	52 28	
<hr/>		1,633 98
<hr/>		<hr/>
Total assets as per books of the plant,		\$19,131 19

LIABILITIES.

Appropriations for construction,	.	.	.	.	.	.	\$3,418 45
note payments,	.	.	.	.	.	.	5,400 00
Notes payable,	.	.	.	.	.	.	7,900 00
Unpaid bills,	.	.	.	.	.	.	219 95
Interest accrued but not due,	.	.	.	.	.	.	80 65
							<hr/>
Total liabilities as per books of the plant,	.	.	.	.	.	.	\$17,019 05
Profit and loss balance,	.	.	.	.	.	.	2,112 14
							<hr/>
Total credits,	.	.	.	.	.	.	\$19,131 19

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$1,259 75	
Income from sale of electricity,		\$1,822 42
Balance to profit and loss,	562 67	
<hr/>		<hr/>
	\$1,822 42	\$1,822 42

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$1,744 17
Balance of manufacturing account,		562 67
Appropriation for depreciation,		531 57
operations,		146 44
Interest paid,	\$322 26	
Depreciation,	531 57	
Returned to town treasury as of Dec. 31, 1917,	18 88	
Balance June 30, 1918,	2,112 14	
<hr/>		<hr/>
	\$2,984 85	\$2,984 85

BRAINTREE.

ASSETS.

Electric plant:		
Lands,	\$1,065 00	
Buildings,	7,115 00	
Steam plant,	20,765 74	
Electric plant,	22,700 95	
Overhead lines,	35,813 50	
Transformers,	13,052 01	
Meters,	18,409 56	
Street lamps and fixtures,	2,837 90	
<hr/>		\$121,759 66
Other assets:		
Cash,	\$3,272 80	
Depreciation fund,	5,251 58	
Due for electricity,	6,296 84	
Sundry accounts receivable,	1,609 71	
Electric fuel on hand,	2,048 93	
Oil and waste on hand,	224 57	
Incandescent lamps on hand,	829 04	

Other assets — *Concluded.*

Electric tools and implements,	\$1,797 44	
Other electric materials and supplies on hand,	4,121 73	
Stable and garage equipment,	1,895 86	
Office inventory,	806 00	
	<hr/>	\$28,154 50

Total assets as per books of the plant,	\$149,914 16
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LIABILITIES.

Appropriations for construction,	\$46,168 74
note payments,	64,000 00
sinking funds,	6,450 00
Unpaid bills,	4,596 34
Amounts due from the plant, not included above,	896 23

Total liabilities as per books of the plant,	\$122,111 31
Profit and loss balance,	27,802 85

Total credits,	\$149,914 16
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$42,964 11	
Income from sale of electricity,		\$45,620 69
Balance to profit and loss,	2,656 58	
	<hr/>	<hr/>
	\$45,620 69	\$45,620 69

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$21,179 00
Balance of manufacturing account,		2,656 58
Interest received,		69 05
Appropriations for operations,		7,372 44
Jobbing,		337 93
Other items of income,		218 64
Depreciation,	\$3,662 10	
Other items,	368 69	
Balance June 30, 1918,	27,802 85	
	<hr/>	<hr/>
	\$31,833 64	\$31,833 64

CHICOPEE.

ASSETS.

Electric plant:	
Lands,	\$5,000 00
Buildings,	22,760 32
Steam plant,	57,638 27
Electric plant,	41,730 12
Overhead lines,	89,842 83
Transformers,	35,473 40
Meters,	30,944 87
Street lamps and fixtures,	20,245 73
	<hr/>
	\$303,635 54

Other assets:

Cash,	\$20,885 20	
Depreciation fund,	8,627 86	
Due for electricity,	17,104 59	
Sundry accounts receivable,	7,151 85	
Electric fuel on hand,	2,665 00	
Oil and waste on hand,	100 80	
Incandescent lamps on hand,	3,193 14	
Electric tools and implements,	663 10	
Other electric materials and supplies on hand,	7,910 33	
Stable and garage equipment,	3,085 86	
Office inventory,	2,190 35	
Insurance,	536 54	
		<hr/>
		\$74,114 02
Total assets as per books of the plant,		\$377,750 16
Profit and loss balance,		1,915 22
		<hr/>
Total debits,		\$379,665 38

LIABILITIES.

Appropriations for construction,	\$63,941 12
Overdraft for construction,	16,011 89
Appropriations for bond payments,	70,918 40
note payments,	15,000 00
Bonds outstanding,	187,500 00
Notes payable,	9,000 00
Unpaid bills,	10,375 49
Deposits,	5,838 89
Interest accrued but not due,	1,079 59
	<hr/>
Total liabilities as per books of the plant,	\$379,665 38

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$104,646 21	
Income from sale of electricity,		\$118,347 30
other sources,		3,107 11
Balance to profit and loss,	16,808 20	
	<hr/>	<hr/>
	\$121,454 41	\$121,454 41

PROFIT AND LOSS ACCOUNT.

	Dr..	Cr.
Balance June 30, 1917,	\$35,840 64	
Balance of manufacturing account,		\$16,808 20
Interest received,		227 88
Appropriation for operation,		30,406 13
Bond premium,		37 50
Jobbing,		1,097 77
Correction of inventory,		2,561 13
Other items of income,		748 80
Interest paid,	7,860 43	
Depreciation,	10,004 40	
Other items,	97 16	
Balance June 30, 1918,		1,915 22
	<hr/>	<hr/>
	\$53,802 63	\$53,802 63

CONCORD.

ASSETS.

Electric plant:

Lands,	\$1,182 89
Buildings,	3,633 59
Steam plant,	24,767 96
Electric plant,	11,242 82
Overhead lines,	39,706 03
Transformers,	5,478 78
Meters,	9,275 47
Street lamps and fixtures,	2,579 98

 \$97,867 52

Other assets:

Cash,	\$445 40
Due for electricity,	9,565 22
Sundry accounts receivable,	3,696 37
Electric fuel on hand,	8,534 32
Oil and waste on hand,	104 19
Incandescent lamps on hand,	790 42
Electric tools and implements,	2,126 75
Other electric materials and supplies on hand,	4,462 64
Stable and garage equipment,	1,851 90
Office inventory,	334 00
Sinking funds,	52,749 56

 84,660 77

Total assets as per books of the plant,	\$182,528 29
Profit and loss balance,	65,972 36

 Total debits, \$248,500 65

LIABILITIES.

Appropriations for construction,	\$22,914 29
bond payments,	1,000 00
note payments,	7,000 00
sinking funds,	41,221 80
Bonds outstanding,	125,000 00
Notes payable,	34,000 00
Unpaid bills,	5,974 29
Deposits,	10 00
Interest accrued but not due,	1,999 17
Maintenance cash overdrawn,	9,381 10

 Total liabilities as per books of the plant, \$248,500 65

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$42,926 62	
Income from sale of electricity,		\$46,159 38
other sources,		1,234 65
Balance to profit and loss,	4,467 41	
	<hr/>	<hr/>
	\$47,394 03	\$47,394 03

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$55,945 12	
Balance of manufacturing account,		\$4,467 41
Income from sinking funds,		1,904 75
Appropriation for operation,		5,995 37
Jobbing,		611 86
Other items of income,		12 09
Interest paid,	6,191 16	
Appropriation for sinking funds,	2,680 00	
note payments,	1,500 00	
bond payments,	1,000 00	
Depreciation of autos,	787 08	
Depreciation,	5,057 21	
Cash transferred to construction account,	5,000 00	
Cash paid for water used prior to Jan. 1, 1917,	756 43	
Other items,	46 84	
Balance June 30, 1918,		65,972 36
	<hr/>	<hr/>
	\$78,963 84	\$78,963 84

DANVERS.

ASSETS.

Electric plant:

Lands,	\$1,350 00	
Buildings,	16,670 98	
Steam plant,	39,840 36	
Electric plant,	13,546 34	
Overhead lines,	54,106 29	
Transformers,	4,724 87	
Meters,	16,353 77	
Street lamps and fixtures,	3,825 04	
	<hr/>	\$150,417 65

Other assets:

Cash,	\$1,180 29	
Depreciation fund,	3,671 03	
Due for electricity,	3,595 19	
Sundry accounts receivable,	2,565 99	
Globes on hand,	9 50	
Electric fuel on hand,	1,125 00	
Electrodes on hand,	4 03	
Oil and waste on hand,	44 45	
Incandescent lamps on hand,	491 80	
Tools and implements,	626 42	
Other electric materials and supplies on hand,	1,290 05	
Stable and garage equipment,	1,522 40	
Office inventory,	919 75	
Insurance,	128 17	
Sinking funds,	17,674 30	
	<hr/>	34,848 37

Total assets as per books of the plant, \$185,266 02

LIABILITIES.

Appropriations for construction,		\$31,935 77
extraordinary repairs,		1,330 10
bond payments,		15,000 00
sinking funds,		76,377 04
Bonds outstanding,		42,400 00
Notes payable,		12,000 00
Unpaid bills,		1,959 45
Interest accrued but not due,		374 00
Other amounts due,		790 69
Total liabilities as per books of the plant,		\$182,167 05
Profit and loss balance,		3,098 97
Total credits,		\$185,266 02

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$74,289 03	
Income from sale of electricity,		\$71,336 32
Balance to profit and loss,		2,952 71
	<hr/>	<hr/>
	\$74,289 03	\$74,289 03

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$15,111 29
Balance of manufacturing account,	\$2,952 71	
Income from sinking funds,		555 04
Appropriation for operations,		631 27
depreciation,		2,040 00
Interest paid,	2,536 00	
Depreciation,	5,500 00	
Appropriation for construction,	4,249 90	
Balance June 30, 1918,	3,098 97	
	<hr/>	<hr/>
	\$18,337 58	\$18,337 58

GEORGETOWN.

ASSETS.

Electric plant:		
Buildings,	\$612 93	
Electric plant,	824 69	
Overhead lines,	13,839 65	
Transformers,	1,568 06	
Meters,	1,614 78	
Street lamps and fixtures,	1,857 89	
	<hr/>	\$20,318 00
Other assets:		
Cash,	\$2,706 83	
Depreciation fund,	366 15	
Due for electricity,	523 43	
Sundry accounts receivable,	60 43	

Other assets — *Concluded.*

Electric tools and implements,	\$258 31	
Other electric materials and supplies on hand,	824 09	
Office inventory,	14 05	
Insurance,	106 11	
	<hr/>	\$4,859 40

Total assets as per books of the plant, \$25,177 40

LIABILITIES.

Appropriations for bond payments,	\$6,000 00
Bonds outstanding,	15,000 00
Unpaid bills,	18 75
Interest accrued but not due,	200 00
	<hr/>

Total liabilities as per books of the plant, \$21,218 75

Profit and loss balance, 3,958 65

Total credits, \$25,177 40

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,088 72	
Income from sale of electricity,		\$5,835 01
Balance to profit and loss,	746 29	
	<hr/>	<hr/>
	\$5,835 01	\$5,835 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$4,292 31
Balance of manufacturing account,		746 29
Appropriation for operations,		166 72
depreciation,		637 50
Interest paid,	\$606 67	
Depreciation,	637 50	
To correct wrong entry last year,	640 00	
Balance June 30, 1918,	3,958 65	
	<hr/>	<hr/>
	\$5,842 82	\$5,842 82

GROTON.

ASSETS.

Electric plant:

Buildings,	\$2,004 53	
Electric plant,	1,484 26	
Overhead lines,	19,530 09	
Transformers,	2,875 14	
Meters,	2,308 06	
Street lamps and fixtures,	1,513 69	
	<hr/>	\$29,715 77

Other assets:

Cash,	\$2,859 96
Depreciation fund,	1,750 04
Due for electricity,	1,126 50

Other assets — *Concluded.*

Incandescent lamps on hand,	\$74 70	
Electric tools and implements,	224 74	
Stable and garage equipment,	350 00	
Office inventory,	165 00	
	<hr/>	\$6,550 94
Total assets as per books of the plant,		\$36,266 71

LIABILITIES.

Appropriations for construction,	\$14,558 76
note payments,	17,360 00
Notes payable,	3,000 00
Interest accrued but not due,	19 37
	<hr/>
Total liabilities as per books of the plant,	\$34,938 13
Profit and loss balance,	1,328 58
	<hr/>
Total credits,	\$36,266 71

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,760 86	
Income from sale of electricity,		\$7,224 98
other sources,		300 00
Balance to profit and loss,		235 88
	<hr/>	<hr/>
	\$7,760 86	\$7,760 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$1,193 06
Balance of manufacturing account,	\$235 88	
Appropriations for operation,		466 73
interest,		116 25
depreciation,		904 04
Interest paid,	135 63	
Depreciation,	904 04	
Returned to town treasury as of Dec. 31, 1917,	24 01	
Other items,	51 94	
Balance June 30, 1918,	1,328 58	
	<hr/>	<hr/>
	\$2,680 08	\$2,680 08

GROVELAND.

ASSETS.

Electric plant:	
Buildings,	\$185 00
Electric plant,	1,005 68
Overhead lines,	11,846 53
Transformers,	1,757 56
Meters,	2,025 95
Street lamps and fixtures,	848 14
	<hr/>
	\$17,668 86

Other assets:

Cash,	\$1,428 61	
Depreciation fund,	609 74	
Due for electricity,	416 38	
Sundry accounts receivable,	9 60	
Electric tools and implements,	88 55	
Other electric materials and supplies on hand,	150 00	
		<u>\$2,702 88</u>
Total assets as per books of the plant,		\$20,371 74

LIABILITIES.

Appropriations for construction,	\$3,734 40
note payments,	5,500 00
Notes payable,	10,000 00
Unpaid bills,	225 15
Interest accrued but not due,	112 50
	<u>Total liabilities as per books of the plant,</u>
	\$19,572 05
Profit and loss balance,	799 69
	<u>Total credits,</u>
	\$20,371 74

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,372 54	
Income from sale of electricity,		\$4,553 04
Balance to profit and loss,		819 50
	<u>\$5,372 54</u>	<u>\$5,372 54</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$482 06
Balance of manufacturing account,	\$819 50	
Appropriations for operations,		1,092 73
interest,		450 00
depreciation,		555 00
Jobbing,		50 03
Interest paid,	455 63	
Depreciation,	555 00	
Balance June 30, 1918,	799 69	
	<u>\$2,629 82</u>	<u>\$2,629 82</u>

HINGHAM.

ASSETS.

Electric plant:	
Overhead lines,	\$49,996 98
Transformers,	2,224 16
Meters,	8,903 56
Street lamps and fixtures,	3,165 30
	<u>\$64,290 00</u>

Other assets:

Work in process,	\$9 50	
Cash,	8,365 79	
Depreciation fund,	1,624 09	
Due for electricity,	2,010 83	
Sundry accounts due the plant,	235 71	
Incandescent lamps,	543 32	
Electric tools and implements,	488 08	
Other electric materials and supplies on hand,	3,844 07	
Stable and garage equipment,	1,100 54	
Office furniture,	217 32	
		<u>\$18,439 25</u>
Total assets as per books of the plant,		\$82,729 25

LIABILITIES.

Appropriations for construction,	\$52,064 24
note payments,	18,000 00
Deposits by customers,	<u>114 75</u>
Total liabilities as per books of the plant,	\$70,178 99
Profit and loss balance,	<u>12,550 26</u>
Total credits,	\$82,729 25

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$26,290 29	
Income from sale of electricity,		\$26,871 49
Balance to profit and loss,	<u>581 20</u>	
	\$26,871 49	<u>\$26,871 49</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$8,162 32
Balance of manufacturing account,		581 20
Appropriation for operation,		6,339 74
depreciation,		1,993 56
Jobbing,		749 31
Other items of income,		89 75
Depreciation,	\$1,993 56	
Returned to town treasury as of Dec. 31, 1917,	2,222 24	
Other items,	1,149 82	
Balance June 30, 1918,	<u>12,550 26</u>	
	\$17,915 88	<u>\$17,915 88</u>

HOLDEN.

ASSETS.

Electric plant:	
Buildings,	\$300 00
Electric plant,	900 00
Overhead lines,	19,949 75
Transformers,	1,500 00
Meters,	1,200 00
Street lamps and fixtures,	<u>700 00</u>
	\$24,549 75

Other assets:

Cash,	\$389 57	
Depreciation fund,	1,990 24	
Due for electricity,	368 94	
Incandescent lamps on hand,	60 00	
Electric tools and implements,	100 00	
Other electric materials and supplies on hand,	228 15	
		<hr/>
		\$3,136 90
Total assets as per books of the plant,		<hr/>
		\$27,686 65

LIABILITIES.

Appropriations for construction,	\$8,497 76
note payments,	3,400 00
Notes payable,	5,000 00
Interest accrued but not due,	17 45
	<hr/>
Total liabilities as per books of the plant,	\$16,915 21
Profit and loss balance,	10,771 44
	<hr/>
Total credits,	\$27,686 65

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,766 96	
Income from sale of electricity,		\$5,793 26
other sources,		130 91
Balance to profit and loss,	1,157 21	
	<hr/>	<hr/>
	\$5,924 17	\$5,924 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$8,788 93
Balance of manufacturing account,		1,157 21
Interest received,		58 60
Appropriation for operation,		1,845 60
Interest paid,	\$220 52	
Depreciation,	834 00	
Other items,	24 38	
Balance June 30, 1918,	10,771 44	
	<hr/>	<hr/>
	\$11,850 34	\$11,850 34

HOLYOKE.

ASSETS.

Gas plant:	
Lands,	\$77,930 00
Buildings,	216,841 52
Machinery and equipment,	227,306 26
Mains,	264,814 66
Meters,	98,547 88
	<hr/>
	\$885,440 32

Electric plant:

Lands,	\$76,847 00
Buildings,	80,692 97
Steam plant,	220,523 17
Electric plant,	77,437 00
Hydraulic plant,	11,663 02
Overhead lines,	90,426 78
Underground conduits,	87,163 91
Underground wires and cables,	49,874 64
Transformers,	60,986 43
Meters,	99,845 90
Street lamps and fixtures,	6,821 93

\$862,282 75

Other assets:

Cash,	\$50,745 00
Depreciation fund,	24,042 58
Due for gas,	6,961 23
Due for electricity,	32,017 88
Sundry accounts receivable,	11,757 73
Gas coal on hand,	7,284 75
Coke on hand,	4,100 00
Enrichers on hand,	1,065 48
Purifying materials on hand,	1,649 50
Other gas materials on hand,	13,231 04
Gas fixtures on hand,	5,430 91
Gas tools and implements,	4,225 00
Electric fuel on hand,	18,625 00
Electric tools and implements,	5,290 04
Other electric materials and supplies on hand,	4,976 14
Stable and garage equipment,	15,625 00
Office inventory,	4,500 00
Insurance,	4,289 98

215,817 26

Total assets as per books of the plant, \$1,963,540 33

LIABILITIES.

Appropriations for bond payments,	\$44,759 25
Bonds outstanding,	929,500 00
Unpaid bills,	36,671 93
Interest accrued but not due,	7,361 70
Operation cash overdrawn,	138,483 08
Amounts due from the plant, not included above,	2,890 74

Total liabilities as per books of the plant, \$1,159,666 70

Profit and loss balance, 803,873 63

Total credits, \$1,963,540 33

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Gas,	\$309,281 05	
Electric,	339,255 22	
Income from sale of gas,		\$262,592 56
residuals,		11,478 46
other sources (gas),		9 00

	DR.	CR.
Income from sale of electricity,		\$424,353 09
other sources (electric),		554 29
Balance to profit and loss:		
Gas,		35,201 03
Electric,	\$85,652 16	
	<u>\$734,188 43</u>	<u>\$734,188 43</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$807,156 11
Balance of gas manufacturing account,	\$35,201 03	
Balance of electric manufacturing account,		85,652 16
Appropriation for operation,		39,569 00
Interest paid,	36,543 02	
Depreciation,	56,527 00	
Other items,	232 59	
Balance June 30, 1918,	803,873 63	
	<u>\$932,377 27</u>	<u>\$932,377 27</u>

HUDSON.

ASSETS.

Electric plant:		
Lands,	\$500 00	
Buildings,	4,364 32	
Side track,	645 22	
Steam plant,	22,188 01	
Electric plant,	9,263 84	
Overhead lines,	22,488 66	
Transformers,	7,552 81	
Meters,	8,983 00	
Street lamps and fixtures,	2,007 97	
		<u>\$77,993 83</u>
Other assets:		
Cash,	\$50,556 92	
Depreciation fund,	2,070 48	
Due for electricity,	3,870 10	
Sundry accounts receivable,	253 72	
Electrodes on hand,	28 22	
Oil and waste on hand,	66 00	
Electric fuel on hand,	2,833 28	
Incandescent lamps on hand,	452 46	
Globes on hand,	2 09	
Electric tools and implements,	1,945 35	
Other electric materials and supplies on hand,	1,182 62	
Office inventory,	383 07	
Insurance,	247 75	
		<u>63,892 06</u>
Total assets as per books of the plant,		\$141,885 89
Profit and loss balance,		2,271 42
		<u>\$144,157 31</u>
Total debits,		

LIABILITIES.

Appropriations for construction,	\$15,570 28
Overdraft for construction,	16,232 40
Appropriations for extraordinary repairs,	1,500 00
bond payments,	500 00
note payments,	37,000 00
Bonds outstanding,	56,500 00
Notes payable,	16,000 00
Interest accrued but not due,	854 63

Total liabilities as per books of the plant, \$144,157 31

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$38,271 61	
Income from sale of electricity,		\$43,023 57
other sources,		1,201 60
Balance to profit and loss,	5,953 56	
	<hr/> \$44,225 17	<hr/> \$44,225 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$5,363 50	
Balance of manufacturing account,		\$5,953 56
Interest received,		215 87
Bond premium,		408 90
Appropriation for operation,		669 52
Jobbing,		429 65
Interest paid,	1,531 97	
Depreciation,	3,053 45	
Balance June 30, 1918,		2,271 42
	<hr/> \$9,948 92	<hr/> \$9,948 92

HULL.

ASSETS.

Electric plant:	
Lands,	\$1,500 00
Buildings,	7,870 84
Electric plant,	7,190 99
Overhead lines,	52,682 90
Transformers,	9,926 39
Meters,	18,518 98
	<hr/>
	\$97,690 10
Other assets:	
Cash,	\$24,468 44
Depreciation fund,	91 96
Due for electricity,	7,403 12
Incandescent lamps on hand,	860 62
Electric tools and implements,	2,343 98

Other assets — *Concluded.*

Other electric materials and supplies on hand,	\$4,521 87	
Stable and garage equipment,	1,839 62	
Office inventory,	2,770 42	
Insurance,	232 68	
Sinking funds,	11,007 04	
	<hr/>	\$55,539 75
Total assets as per books of the plant,		\$153,229 85
Profit and loss balance,		34,203 87
		<hr/>
Total debits,		\$187,433 72

LIABILITIES.

Appropriations for construction,	\$47,494 56
note payments,	19,400 00
sinking funds,	75,014 24
Notes payable,	29,302 00
Unpaid bills,	2,906 36
Deposits by customers,	12,884 14
Interest accrued but not due,	224 76
Amounts due from the plant, not included above,	207 66
	<hr/>
Total liabilities as per books of the plant,	\$187,433 72

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$39,802 19	
Income from sale of electricity,		\$53,507 49
other sources,		824 65
Balance to profit and loss,	14,529 95	
	<hr/>	<hr/>
	\$54,332 14	\$54,332 14

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,	\$38,371 53	
Balance of manufacturing account,		\$14,529 95
Interest received,		32 43
Income from sinking funds invested,		273 99
Jobbing,		70 15
Appropriation for operation,		930 74
depreciation,		3,500 00
Interest paid,	1,294 44	
Depreciation,	13,617 33	
Other items,	257 83	
Balance June 30, 1918,		34,203 87
	<hr/>	<hr/>
	\$53,541 13	\$53,541 13

IPSWICH.

ASSETS.

Electric plant:		
Buildings,	\$7,862 83	
Steam plant,	15,581 84	
Electric plant,	9,482 87	
Overhead lines,	42,777 48	
Transformers,	2,873 93	
Meters,	3,733 60	
Street lamps and fixtures,	571 08	
		<u>\$82,883 63</u>
Other assets:		
Cash,	\$4,119 63	
Due for electricity,	1,283 56	
Sundry accounts due the plant,	147 73	
Electric fuel on hand,	700 00	
Oil and waste on hand,	57 70	
Electric tools and implements,	413 07	
Other electric materials and supplies on hand,	301 13	
		<u>7,022 82</u>
Total assets as per books of the plant,		<u>\$89,906 45</u>

LIABILITIES.

Appropriations for construction,	\$1,511 06
note payments,	21,500 00
Notes payable,	60,250 00
Interest accrued but not due,	255 00
	<u>\$83,516 06</u>
Total liabilities as per books of the plant,	\$83,516 06
Profit and loss balance,	6,390 39
Total credits,	<u>\$89,906 45</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$26,371 27	
Income from sale of electricity,		\$19,176 22
other sources,		3,032 60
Balance to profit and loss,		4,162 45
	<u>\$26,371 27</u>	<u>\$26,371 27</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$9,746 42
Balance of manufacturing account,	\$4,162 45	
Appropriation for operation,		759 61
interest,		2,414 00
depreciation,		2,450 00
Jobbing,		29 14
Interest paid,	2,396 33	
Depreciation,	2,450 00	
Balance June 30, 1918,	6,390 39	
	<u>\$15,399 17</u>	<u>\$15,399 17</u>

LITTLETON.

ASSETS.

Electric plant:		
Electric plant,	\$638 53	
Overhead lines,	17,154 80	
Transformers,	1,289 69	
Meters,	1,075 97	
Street lamps and fixtures,	558 85	
	<hr/>	\$20,717 84
Other assets:		
Cash,	\$2,694 29	
Depreciation fund,	1,941 58	
Due for electricity,	917 96	
Sundry accounts receivable,	174 04	
Electric tools and implements,	201 10	
Other electric materials and supplies on hand,	991 12	
	<hr/>	6,920 09
Total assets as per books of the plant,		<hr/> \$27,637 93

LIABILITIES.

Appropriations for construction,	\$7,607 18
bond payments,	2,500 00
note payments,	1,625 00
Bonds outstanding,	12,000 00
Unpaid bills,	247 50
Interest accrued but not due,	120 00
	<hr/>
Total liabilities as per books of the plant,	\$24,099 68
Profit and loss balance,	3,538 25
	<hr/>
Total credits,	\$27,637 93

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,336 28	
Income from sale of electricity,		\$3,542 52
other sources,		930 10
Balance to profit and loss,	136 34	
	<hr/>	<hr/>
	\$4,472 62	\$4,472 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$2,162 17
Balance of manufacturing account,		136 34
Interest received,		73 53
Jobbing,		191 42
Appropriation for operation,		1,476 47
depreciation,		723 84
Interest paid,	\$485 00	
Depreciation,	723 84	
Other items,	16 68	
Balance June 30, 1918,	3,538 25	
	<hr/>	<hr/>
	\$4,763 77	\$4,763 77

LUNENBURG.

ASSETS.

Electric plant:		
Overhead lines,	\$15,109 70	
Transformers,	1,822 47	
Meters,	1,716 03	
Street lamps and fixtures,	660 53	
	<hr/>	\$19,308 73
Other assets:		
Cash,	\$3,694 46	
Depreciation fund,	543 96	
Due for electricity,	1,142 85	
Incandescent lamps on hand,	30 60	
Electric tools and implements,	104 69	
Office inventory,	77 90	
	<hr/>	5,594 46
Total assets as per books of the plant,		\$24,903 19

LIABILITIES.

Appropriations for construction,	\$2,775 00	
note payments,	3,130 00	
Notes payable,	16,520 00	
Unpaid bills,	210 93	
Deposits by customers,	35 00	
Interest accrued but not due,	233 01	
	<hr/>	
Total liabilities as per books of the plant,	\$22,903 94	
Profit and loss balance,	1,999 25	
	<hr/>	
Total credits,		\$24,903 19

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,547 97	
Income from sale of electricity,		\$3,145 18
Balance to profit and loss,		402 79
	<hr/>	<hr/>
	\$3,547 97	\$3,547 97

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$1,782 28
Balance of manufacturing account,	\$402 79	
Interest received,		1 46
Appropriation for operation,		1,859 41
Other items of income,		1 20
Interest paid,	707 55	
Depreciation,	534 76	
Balance June 30, 1918,	1,999 25	
	<hr/>	<hr/>
	\$3,644 35	\$3,644 35

MANSFIELD.

ASSETS.

Electric plant:		
Lands,	\$2,000 00	
Buildings,	8,631 65	
Oil engine plant,	29,108 62	
Electric plant,	13,305 32	
Overhead lines,	25,221 51	
Transformers,	11,155 01	
Meters,	9,529 29	
Street lamps and fixtures,	3,037 92	
	<hr/>	\$101,989 32
Other assets:		
Cash,	\$2,034 77	
Depreciation fund,	5,000 00	
Due for electricity,	7,906 37	
Sundry accounts receivable,	3,112 20	
Electric fuel on hand,	116 55	
Oil and waste on hand,	116 98	
Incandescent lamps on hand,	2,236 97	
Electric tools and implements,	1,035 93	
Other electric materials and supplies on hand,	8,361 21	
Stable and garage equipment,	619 29	
Office inventory,	1,470 56	
Sinking funds,	20,672 94	
	<hr/>	52,683 77
Total assets as per books of the plant,		\$154,673 09

LIABILITIES.

Appropriations for construction,	\$8,738 82
bond payments,	6,466 75
sinking funds,	8,500 00
Bonds outstanding,	84,500 00
Unpaid bills,	4,432 79
Interest accrued but not due,	853 33
Total liabilities as per books of the plant,	\$113,491 69
Profit and loss balance,	41,181 40
Total credits,	\$154,673 09

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$46,958 83	
Income from sale of electricity,		\$55,352 04
Balance to profit and loss,	8,393 21	
	<hr/>	<hr/>
	\$55,352 04	\$55,352 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$33,701 09
Balance of manufacturing account,		8,393 21
Income from sinking funds,		1,088 47

	DR.	CR.
Appropriation for operation,		\$5,144 32
Jobbing,		2,060 98
Interest paid,	\$3,416 67	
Depreciation,	5,790 00	
Balance June 30, 1918,	41,181 40	
	<hr/>	<hr/>
	\$50,388 07	\$50,388 07

MARBLEHEAD.

ASSETS.

Electric plant:		
Lands,	\$10,650 00	
Buildings,	14,460 59	
Steam plant,	34,628 02	
Electric plant,	15,612 47	
Overhead lines,	23,467 68	
Transformers,	11,803 90	
Meters,	17,348 71	
Street lamps and fixtures,	8,396 60	
	<hr/>	\$136,367 97
Other assets.		
Cash,	\$4,834 97	
Depreciation fund,	17,002 53	
Due for electricity,	5,431 19	
Sundry accounts receivable,	205 41	
Electrodes on hand,	43 50	
Oil and waste on hand,	124 20	
Electric fuel on hand,	4,297 24	
Incandescent lamps on hand,	703 21	
Globes on hand,	17 25	
Electric tools and implements,	689 32	
Other electric materials and supplies on hand,	1,348 00	
Stable and garage equipment,	1,110 25	
Office inventory,	346 70	
Sinking funds,	35,169 18	
	<hr/>	71,322 95
Total assets as per books of the plant,		\$207,690 92

LIABILITIES.

Appropriations for construction,	\$40,714 78
bond payments,	16,000 00
note payments,	23,500 00
sinking funds,	24,000 00
Bonds outstanding,	64,000 00
Unpaid bills,	3,206 85
Interest accrued but not due,	1,093 33
Maintenance cash overdrawn,	5,536 58
	<hr/>
Total liabilities as per books of the plant,	\$178,051 54
Profit and loss balance,	29,639 38
	<hr/>
Total credits,	\$207,690 92

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$49,477 05	
Income from sale of electricity,		\$50,449 76
Balance to profit and loss,	972 71	
	<hr/>	<hr/>
	\$50,449 76	\$50,449 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$23,706 44
Balance of manufacturing account,		972 71
Interest received,		227 94
Income from sinking funds,		1,233 83
Jobbing,		78 54
Contribution from the Burgess Company,		1,500 00
Appropriations for operation,		2,010 64
interest,		2,560 00
depreciation,		5,460 00
Other items of income,		09
Interest paid,	\$2,586 66	
Depreciation,	5,460 00	
Other items,	64 15	
Balance June 30, 1918,	29,639 38	
	<hr/>	<hr/>
	\$37,750 19	\$37,750 19

MERRIMAC.

ASSETS.

Electric plant:		
Steam plant,	\$3,002 02	
Electric plant,	3,077 51	
Overhead lines,	14,391 11	
Transformers,	2,918 23	
Meters,	1,969 55	
	<hr/>	\$25,358 42
Other assets:		
Cash,	\$3,249 59	
Depreciation fund,	968 93	
Due for electricity,	809 29	
Incandescent lamps on hand,	1,160 20	
Electric tools and implements,	173 35	
	<hr/>	6,361 36
Total assets as per books of the plant,		\$31,719 78

LIABILITIES.

Appropriations for construction,	\$5,503 16
Overdrafts for construction,	322 67
Appropriations for bond payments,	4,500 00
note payments,	1,671 72
Bonds outstanding,	4,500 00

Notes payable,	\$600 00
Unpaid bills,	371 93
Interest accrued but not due,	94 17
Reserve,	1,560 60
<hr/>	
Total liabilities as per books of the plant,	\$19,124 25
Profit and loss balance,	12,595 53
<hr/>	
Total credits,	\$31,719 78

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,250 43	
Income from sale of electricity,		\$9,067 92
other sources,		14 25
Balance to profit and loss,	1,831 74	
<hr/>		<hr/>
	\$9,082 17	\$9,082 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$13,262 05
Balance of manufacturing account,		1,831 74
Interest received,		11 76
Appropriation for operation,		309 60
Interest paid,	\$217 17	
Carried to reserve,	1,560 60	
Depreciation,	1,024 05	
Other items,	17 80	
Balance June 30, 1918,	12,595 53	
<hr/>		<hr/>
	\$15,415 15	\$15,415 15

MIDDLEBOROUGH.

ASSETS.

Gas plant:	
Lands,	\$1,200 00
Buildings,	2,777 30
Machinery and equipment,	8,796 72
Mains and services,	23,566 06
Meters,	3,965 07
<hr/>	
	\$40,305 15
Electric plant:	
Lands,	\$6,000 00
Buildings,	4,338 44
Water power,	11,472 98
Steam plant,	646 47
Electric plant,	3,242 91
Gas engine plant,	8,849 55
Overhead lines,	33,207 23
Transformers,	11,006 60
Meters,	10,747 63
Street lamps and fixtures,	1,545 82
<hr/>	
	91,057 63

Other assets:

Cash,	\$3,444 52	
Depreciation fund,	3,398 10	
Due for gas,	1,375 21	
Due for electricity,	4,960 44	
Sundry accounts receivable,	998 06	
Gas coal on hand,	4 88	
Coke on hand,	385 43	
Enrichers on hand,	769 71	
Purifying materials on hand,	35 00	
Other gas materials on hand,	1,594 08	
Gas tools and implements,	333 00	
Electrodes on hand,	1 00	
Oil and waste on hand,	16 75	
Electric fuel on hand,	37 50	
Electric tools and implements,	730 00	
Other electric materials and supplies on hand,	857 89	
Stable and garage equipment,	1,725 00	
Office inventory,	476 80	
		<u>\$21,143 37</u>
Total assets as per books of the plant,		\$152,506 15
Profit and loss balance,		945 78
Total debits,		<u>\$153,451 93</u>

LIABILITIES.

Appropriations for construction,	\$36,102 39	
extraordinary repairs,	2,890 00	
bond payments,	50,500 00	
note payments,	19,200 00	
Bonds outstanding,	23,500 00	
Notes payable,	20,000 00	
Unpaid bills,	916 54	
Deposits,	53 00	
Interest accrued but not due,	290 00	
		<u>\$153,451 93</u>
Total liabilities as per books of the plant,		\$153,451 93

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Gas,	\$10,793 28	
Electric,	19,945 40	
Income from sale of gas,		\$10,922 44
sale of electricity,		30,412 49
Balance to profit and loss:		
Gas,	129 16	
Electric,	10,467 09	
	<u>\$41,334 93</u>	<u>\$41,334 93</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$8,034 31	
Balance of gas manufacturing account,		\$129 16
Balance of electric manufacturing account,		10,467 09
Appropriation for operation,		4,779 04
Jobbing,		9 62

	Dr.	Cr.
Interest paid,	\$1,786 67	
Depreciation,	6,498 10	
Other items,	11 61	
Balance June 30, 1918,		\$945 78
	<hr/>	<hr/>
	\$16,330 69	\$16,330 69

MIDDLETON.

ASSETS.

Electric plant:		
Overhead lines,	\$5,909 50	
Transformers,	86 20	
Meters,	310 55	
Street lamps and fixtures,	188 75	
	<hr/>	\$6,495 00
Other assets:		
Cash,	\$1,555 99	
Depreciation fund,	729 15	
Due for electricity,	82 41	
Electric tools and implements,	20 00	
Other electric materials and supplies on hand,	36 00	
Insurance,	20 00	
	<hr/>	2,443 55
Total assets as per books of the plant,		\$8,938 55

LIABILITIES.

Appropriations for construction,	\$3,072 83
note payments,	500 00
Notes payable,	4,500 00
Interest accrued but not due,	15 94
Total liabilities as per books of the plant,	\$8,088 77
Profit and loss balance,	849 78
Total credits,	\$8,938 55

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,277 82	
Income from sale of electricity,		\$1,010 60
Balance to profit and loss,		267 22
	<hr/>	<hr/>
	\$1,277 82	\$1,277 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$1,069 24
Balance of manufacturing account,	\$267 22	
Appropriation for operation,		47 76
interest,		191 26
depreciation,		225 00
Interest paid,	191 26	
Depreciation,	225 00	
Balance June 30, 1918,	849 78	
	<hr/>	<hr/>
	\$1,533 26	\$1,533 26

NORTH ATTLEBOROUGH.

ASSETS.

Electric plant:

Buildings,	\$8,309 98	
Steam plant,	19,314 35	
Electric plant,	10,905 07	
Overhead lines,	30,400 98	
Transformers,	8,546 97	
Meters,	14,837 03	
Street lamps and fixtures,	293 32	
		<hr/>
		\$92,607 70

Other assets:

Cash,	\$7,574 17	
Depreciation fund,	7,670 49	
Due for electricity,	3,123 66	
Sundry accounts receivable,	2,110 17	
Electric fuel on hand,	477 63	
Incandescent lamps on hand,	293 74	
Electric tools and implements,	1,230 59	
Other electric materials and supplies on hand,	4,363 34	
Office inventory,	481 09	
Sinking funds,	39,563 50	
		<hr/>
		66,888 38

Total assets as per books of the plant, \$159,496 08

LIABILITIES.

Appropriations for construction,	\$27,526 82	
Overdrafts for construction,	881 73	
Appropriations for note payments,	26,032 57	
sinking funds,	22,276 32	
Bonds outstanding,	50,000 00	
Notes payable,	12,695 00	
Unpaid bills,	1,253 54	
Interest accrued but not due,	80 00	

Total liabilities as per books of the plant, \$140,745 98

Profit and loss balance, 18,750 10

Total credits, \$159,496 08

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$33,626 30	
Income from sale of electricity,		\$38,709 75
Balance to profit and loss,	5,083 45	
	<hr/>	<hr/>
	\$38,709 75	\$38,709 75

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$12,014 56
Balance of manufacturing account,		5,083 45
Income from sinking funds,		1,655 44
Appropriations for operation,		6,698 63

	Dr.	Cr.
Interest paid,	\$2,595 31	
Depreciation,	4,089 26	
Other items,	17 41	
Balance June 30, 1918,	18,750 10	
	<hr/>	<hr/>
	\$25,452 08	\$25,452 08

NORWOOD.

ASSETS.

Electric plant:		
Lands,	\$1,517 32	
Buildings,	12,252 13	
Electric plant,	5,011 99	
Overhead lines,	57,018 35	
Underground conduits, wires and cables,	19,176 58	
Transformers,	10,921 36	
Meters,	15,543 03	
Street lamps and fixtures,	3,016 69	
	<hr/>	\$124,457 45
Other assets:		
Cash,	\$268 15	
Due for electricity,	9,209 50	
Sundry accounts receivable,	677 91	
Incandescent lamps on hand,	617 93	
Electric tools and implements,	407 59	
Other electric materials and supplies on hand,	2,936 60	
Stable and garage equipment,	675 00	
Office inventory,	722 13	
Insurance,	127 75	
	<hr/>	15,642 56
Total assets as per books of the plant,		\$140,100 01

LIABILITIES.

Appropriations for construction,	\$12,551 59
note payments,	19,400 00
Notes payable,	30,500 00
Unpaid bills,	7,101 71
Interest accrued but not due,	87 90
Amounts due from the plant, not included above,	2 74
	<hr/>
Total liabilities as per books of the plant,	\$69,643 94
Profit and loss balance,	70,456 07
	<hr/>
Total credits,	\$140,100 01

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$49,937 94	
Income from sale of electricity,		\$65,030 59
other sources,		631 26
Balance to profit and loss,	15,723 91	
	<hr/>	<hr/>
	\$65,661 85	\$65,661 85

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$59,624 56
Balance of manufacturing account,		15,723 91
Appropriation for operations,		815 95
Other items of income,		583 31
Interest paid,	\$1,439 29	
Depreciation,	4,407 74	
Other items,	444 63	
Balance June 30, 1918,	70,456 07	
	<hr/>	<hr/>
	\$76,747 73	\$76,747 73

PAXTON.

ASSETS.

Electric plant:		
Buildings,	\$293 44	
Electric plant,	622 00	
Overhead lines,	6,119 72	
Transformers,	494 74	
Meters,	385 94	
Street lamps and fixtures,	250 30	
	<hr/>	\$8,166 14
Other assets:		
Cash,	\$1,404 70	
Depreciation fund,	212 06	
Due for electricity,	246 76	
Incandescent lamps on hand,	10 00	
Other electric materials and supplies on hand,	33 53	
	<hr/>	1,907 05
Total assets as per books of the plant,		<hr/> \$10,073 19

LIABILITIES.

Appropriations for construction,	\$1,515 07
note payments,	2,500 00
Notes payable,	3,000 00
Unpaid bills,	403 07
	<hr/>
Total liabilities as per books of the plant,	\$7,418 14
Profit and loss balance,	2,655 05
	<hr/>
Total credits,	\$10,073 19

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$1,152 00	
Income from sale of electricity,		\$1,745 95
Balance to profit and loss,	593 95	
	<hr/>	<hr/>
	\$1,745 95	\$1,745 95

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$2,234 42
Balance of manufacturing account,		593 95
Appropriation for operation,		36 68
interest,		70 00
Interest paid,	\$70 00	
Depreciation,	210 00	
Balance June 30, 1918,	2,655 05	
	<hr/>	<hr/>
	\$2,935 05	\$2,935 05

PEABODY.

ASSETS.

Electric plant:		
Lands,	\$1,690 00	
Buildings,	12,581 14	
Steam plant,	55,309 60	
Electric plant,	26,390 05	
Overhead lines,	57,077 95	
Inside wiring,	768 95	
Transformers,	20,485 91	
Meters,	15,142 07	
Street lamps and fixtures,	500 00	
	<hr/>	\$189,945 67
Other assets:		
Cash,	\$4,873 36	
Depreciation fund,	4,167 98	
Due for electricity,	22,009 69	
Electrodes on hand,	33 00	
Oil and waste on hand,	150 00	
Electric fuel on hand,	1,155 00	
Incandescent lamps on hand,	598 30	
Globes on hand,	40 00	
Electric tools and implements,	250 00	
Other electric materials and supplies on hand,	10,169 50	
Stable and garage equipment,	1,800 00	
Sinking funds,	32,022 21	
	<hr/>	77,269 04
Total assets as per books of the plant,		\$267,214 71

LIABILITIES.

Appropriations for construction,	\$75,834 32
Overdraft for construction,	4,663 79
Appropriations for bond payments,	18,000 00
note payments,	22,700 00
sinking funds,	20,800 00
Bonds outstanding,	116,000 00
Unpaid bills,	5,274 19
Interest accrued but not due,	1,408 33
	<hr/>
Total liabilities as per books of the plant,	\$264,680 63
Profit and loss balance,	2,534 08
	<hr/>
Total credits,	\$267,214 71

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$112,475 39	
Income from sale of electricity,		\$119,425 04
Balance to profit and loss,	6,949 65	
	<hr/>	<hr/>
	\$119,425 04	\$119,425 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$3,534 23	
Balance of electric manufacturing account,		\$6,949 65
Bond premiums,		492 00
Income from sinking funds,		1,181 23
Jobbing,		422 55
Appropriation for operations,		5,811 48
interest,		2,860 00
Interest paid,	4,549 18	
Depreciation,	7,005 24	
Returned to city treasury as of Dec. 31, 1917,	94 18	
Balance June 30, 1918,	2,534 08	
	<hr/>	<hr/>
	\$17,716 91	\$17,716 91

PRINCETON.

ASSETS.

Electric plant:		
Lands,	\$500 00	
Buildings,	500 00	
Overhead lines,	12,258 80	
Transformers,	1,576 35	
Meters,	457 97	
	<hr/>	\$15,293 12
Other assets:		
Cash,	\$880 69	
Depreciation fund,	1,831 62	
	<hr/>	2,712 31
		<hr/>
Total assets as per books of the plant,		\$18,005 43

LIABILITIES.

Appropriations for construction,	\$1,081 19
note payments,	5,000 00
Notes payable,	10,000 00
Interest accrued but not due,	150 00
	<hr/>
Total liabilities as per books of the plant,	\$16,231 19
Profit and loss balance,	1,774 24
	<hr/>
Total credits,	\$18,005 43

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,635 74	
Income from sale of electricity,		\$1,578 16
Balance to profit and loss,		57 58
	<hr/>	<hr/>
	\$1,635 74	\$1,635 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$1,106 82
Balance of manufacturing account,	\$57 58	
Appropriation for operation,		750 00
interest,		400 00
depreciation,		475 00
Interest paid,	425 00	
Depreciation,	475 00	
Balance June 30, 1918,	1,774 24	
	<hr/>	<hr/>
	\$2,731 82	\$2,731 82

READING.

ASSETS.

Electric plant:		
Lands,	\$1,100 00	
Buildings,	13,555 17	
Steam plant,	36,563 87	
Electric plant,	20,065 59	
Overhead lines,	107,084 03	
Transformers,	14,787 77	
Meters,	18,131 18	
Street lamps and fixtures,	12,643 89	
	<hr/>	\$223,931 50
Other assets:		
Cash,	\$50,341 60	
Depreciation fund,	955 04	
Due for electricity,	7,233 47	
Sundry accounts receivable,	4,451 04	
Electric fuel on hand,	8,486 70	
Oil and waste on hand,	89 25	
Incandescent lamps on hand,	971 29	
Electric tools and implements,	1,595 48	
Other electric materials and supplies on hand,	11,851 84	
Stable and garage equipment,	1,571 16	
Office inventory,	1,315 36	
Insurance,	1,626 36	
	<hr/>	90,488 59
Total assets as per books of the plant,		\$314,420 09

LIABILITIES.

Appropriations for construction,	\$30,678 26
bond payments,	26,000 00
note payments,	20,600 00

Bonds outstanding,	\$117,000 00
Notes payable,	41,100 00
Deposits by customers,	2,078 29
Unpaid bills,	12,049 63
Interest accrued but not due,	1,687 32
Total liabilities as per books of the plant,	<u>\$251,193 50</u>
Profit and loss balance,	63,226 59
Total credits,	<u>\$314,420 09</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$58,617 40	
Income from sale of electricity,		\$69,757 89
other sources,		936 20
Balance to profit and loss,	12,076 69	
	<u>\$70,694 09</u>	<u>\$70,694 09</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$51,412 01
Balance of manufacturing account,		12,076 69
Interest received,		984 99
Bond premiums,		882 75
Jobbing,		667 84
Appropriations for operation,		11,816 02
Pole rentals,		402 69
Interest paid,	\$6,326 55	
Depreciation,	8,529 85	
Other items,	160 00	
Balance June 30, 1918,	<u>63,226 59</u>	
	<u>\$78,242 99</u>	<u>\$78,242 99</u>

ROWLEY.

ASSETS.

Electric plant:		
Lands,	\$315 97	
Electric plant,	786 48	
Overhead lines,	15,228 74	
Transformers,	1,069 10	
Meters,	1,231 12	
Street lamps and fixtures,	1,218 25	
	<u></u>	\$19,849 66
Other assets:		
Cash,	\$559 88	
Depreciation fund,	667 54	
Due for electricity,	526 52	
Incandescent lamps on hand,	35 00	
Electric tools and implements,	182 25	
Other electric materials and supplies on hand,	152 95	
Office inventory,	38 30	
	<u></u>	2,162 44
Total assets as per books of the plant,		<u>\$22,012 10</u>

LIABILITIES.		
Appropriations for construction,		\$2,656 46
note payments,		8,940 76
Notes payable,		8,800 00
Interest accrued but not due,		42 04
Total liabilities as per books of the plant,		\$20,439 26
Profit and loss balance,		1,572 84
Total credits,		\$22,012 10

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,		\$2,724 96	
Income from sale of electricity,			\$2,540 33
Balance to profit and loss,			184 63
		\$2,724 96	\$2,724 96

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1917,			\$1,701 33
Balance of manufacturing account,		\$184 63	
Interest received,			20 54
Appropriation for operation,			52 03
interest,			368 00
depreciation,			666 54
Interest paid,		384 43	
Depreciation,		666 54	
Balance June 30, 1918,		1,572 84	
		\$2,808 44	\$2,808 44

SHREWSBURY.

ASSETS.		
Electric plant:		
Buildings,		\$953 63
Electric plant,		3,256 34
Overhead lines,		36,154 09
Transformers,		1,103 19
Meters,		3,844 97
Street lamps and fixtures,		466 71
		\$45,778 93
Other assets:		
Cash,		\$2,319 27
Depreciation fund,		8,468 49
Due for electricity,		1,687 06
Electric tools and implements,		213 63
		12,688 45
Total assets as per books of the plant,		\$58,467 38

LIABILITIES.

Appropriations for construction,	\$16,569 37
bond payments,	14,500 00
Notes payable,	13,800 00
Unpaid bills,	1,164 92
Interest accrued but not due,	147 69
<hr/>	
Total liabilities as per books of the plant,	\$46,181 98
Profit and loss balance,	12,285 40
<hr/>	
Total credits,	\$58,467 38

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,161 95	
Income from sale of electricity,		\$12,515 90
Balance to profit and loss,	2,353 95	
<hr/>		
	\$12,515 90	\$12,515 90

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$8,956 79
Balance of manufacturing account,		2,353 95
Interest received,		213 88
Appropriation for operation,		771 57
interest,		533 44
depreciation,		1,703 99
Interest paid,	\$544 23	
Depreciation,	1,703 99	
Balance June 30, 1918,	12,285 40	
<hr/>		
	\$14,533 62	\$14,533 62

SOUTH HADLEY.

ASSETS.

Electric plant:		
Overhead lines,	\$24,162 42	
Transformers,	5,484 31	
Meters,	7,413 56	
Street lamps and fixtures,	1,080 26	
<hr/>		\$38,140 55
Other assets:		
Cash,	\$7,932 95	
Depreciation fund,	2,012 72	
Due for electricity,	2,247 28	
Sundry accounts receivable,	1,155 31	
Incandescent lamps on hand,	478 69	
Electric tools and implements,	260 79	
Other electric materials and supplies on hand,	740 73	
Stable and garage equipment,	150 00	
Office inventory,	820 00	
<hr/>		15,798 47
Total assets as per books of the plant,		\$53,939 02

LIABILITIES.

Bonds outstanding,	\$34,000 00
Total liabilities as per books of the plant,	\$34,000 00
Profit and loss balance,	19,939 02
Total credits,	\$53,939 02

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$12,602 81	
Income from sale of electricity,		\$15,170 68
Balance to profit and loss,	2,567 87	
	\$15,170 68	\$15,170 68

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$15,377 89
Balance of manufacturing account,		2,567 87
Appropriation for operation,		6,450 99
Jobbing,		61 42
Interest paid,	\$1,400 00	
Depreciation,	1,144 76	
Special depreciation as per vote of town,	1,974 39	
Balance June 30, 1918,	19,939 02	
	\$24,458 17	\$24,458 17

STERLING.

ASSETS.

Electric plant:		
Buildings,	\$475 58	
Electric plant,	976 57	
Overhead lines,	20,760 61	
Inside wiring,	660 05	
Transformers,	2,471 72	
Meters,	928 64	
Street lamps and fixtures,	160 65	
		\$26,433 82
Other assets:		
Cash,	\$1,809 05	
Depreciation fund,	157 26	
Due for electricity,	292 74	
Incandescent lamps on hand,	14 10	
Electric tools and implements,	160 61	
Other electric materials and supplies on hand,	551 07	
Office inventory,	20 00	
		3,004 83
Total assets as per books of the plant,		\$29,438 65

LIABILITIES.

Appropriations for construction,	\$4,525 13
note payments,	14,019 35
Notes payable,	10,350 00
Interest accrued but not due,	59 88
<hr/>	
Total liabilities as per books of the plant,	\$28,954 36
Profit and loss balance,	484 29
<hr/>	
Total credits,	\$29,438 65

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,506 32	
Income from sale of electricity,		\$4,164 89
other sources,		469 55
Balance to profit and loss,	1,128 12	
<hr/>		
	\$4,634 44	\$4,634 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$619 56	
Balance of manufacturing account,		\$1,128 12
Appropriations for operation,		61 69
interest,		91 71
depreciation,		758 29
Jobbing,		5 03
Other items of income,		125 23
Interest paid,	307 93	
Depreciation,	758 29	
Balance June 30, 1918,	484 29	
<hr/>		
	\$2,170 07	\$2,170 07

TAUNTON.

ASSETS.

Electric plant:		
Lands,	\$13,500 00	
Buildings,	34,058 01	
Wharf,	3,494 38	
Steam plant,	123,038 46	
Electric plant,	54,310 64	
Overhead lines,	96,961 50	
Transformers,	50,714 94	
Meters,	27,509 51	
Street lamps and fixtures,	10,448 56	
<hr/>		\$414,036 00
Other assets:		
Cash,	\$601 53	
Depreciation fund,	18,555 63	
Due for electricity,	21,763 87	
Sundry accounts receivable,	4,504 74	

Other assets — *Concluded.*

Electrodes on hand,	\$57 14	
Oil and waste on hand,	381 26	
Electric fuel on hand,	346 80	
Incandescent lamps on hand,	2,765 65	
Globes on hand,	76 42	
Electric tools and implements,	2,885 78	
Other electric materials and supplies on hand,	21,520 77	
Stable and garage equipment,	3,508 90	
Office inventory,	1,796 58	
Sinking funds,	160,678 92	
		<hr/>
		\$239,443 99
Total assets as per books of the plant,		<hr/>
		\$653,479 99

LIABILITIES.

Appropriations for construction,	\$32,433 98
Overdraft for construction,	10,567 41
Appropriations for bond payments,	2,000 00
note payments,	1,500 00
sinking funds,	87,104 29
Bonds outstanding,	393,000 00
Deposits by customers,	601 53
Unpaid bills,	20,997 46
Interest accrued but not due,	1,252 51
Maintenance fund overdrawn,	26,259 65
	<hr/>
Total liabilities as per books of the plant,	\$575,716 83
Profit and loss balance,	77,763 16
	<hr/>
Total credits,	\$653,479 99

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$187,608 12	
Income from sale of electricity,		\$187,557 68
Balance to profit and loss,		50 44
	<hr/>	<hr/>
	\$187,608 12	\$187,608 12

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$81,502 75
Balance of electric manufacturing account,	\$50 44	
Income from sinking funds,		6,368 16
Appropriations for operation,		24,846 90
Jobbing,		243 60
Interest paid,	15,432 52	
Depreciation,	18,283 00	
Other items,	1,432 29	
Balance June 30, 1918,	77,763 16	
	<hr/>	<hr/>
	\$112,961 41	\$112,961 41

TEMPLETON.

ASSETS.

Electric plant:

Buildings,	\$95 87
Electric plant,	794 33
Overhead lines,	25,541 99
Transformers,	1,893 67
Meters,	3,463 29
Street lamps and fixtures,	580 14

\$32,369 29

Other assets:

Cash,	\$1,014 35
Depreciation fund,	984 82
Due for electricity,	1,082 51
Incandescent lamps on hand,	267 31
Electric tools and implements,	1,484 28
Other electric materials and supplies on hand,	4,183 76
Office inventory,	18 85

9,035 88

Total assets as per books of the plant, \$41,405 17

LIABILITIES.

Appropriations for construction,	\$12,829 70
note payments,	9,950 00
Notes payable,	14,333 34
Unpaid bills,	440 80
Interest due but not paid,	286 67
Total liabilities as per books of the plant,	\$37,840 51
Profit and loss balance,	3,564 66
Total credits,	\$41,405 17

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$6,774 94	
Income from sale of electricity,		\$7,887 37
Balance to profit and loss,	1,112 43	
	<hr/> \$7,887 37	<hr/> \$7,887 37

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$2,401 29
Balance of manufacturing account,		1,112 43
Interest received,		127 27
Appropriation for operation,		1,282 94
depreciation,		1,130 39
Insurance received,		1,000 00
Interest paid,	\$575 73	
Depreciation,	1,130 39	
Returned to town treasury as of Dec. 31, 1917,	283 73	
Loss by fire,	1,489 81	
Balance June 30, 1918,	3,564 66	
	<hr/> \$7,054 32	<hr/> \$7,054 32

WAKEFIELD.

ASSETS.

Gas plant:

Buildings,	\$9,173 16
Machinery and equipment,	33,344 54
Mains and services,	4,110 66
Meters,	15,002 08

 \$103,630 44

Electric plant:

Buildings,	\$5,654 26
Steam plant,	8,362 66
Electric plant,	9,493 35
Overhead lines,	41,892 28
Transformers,	9,659 26
Meters,	10,688 24
Street lamps and fixtures,	1,609 42

 87,359 47

Other assets:

Fire alarm apparatus,	\$7,798 84
Fire alarm maintenance,	114 57
Cash,	12,397 80
Depreciation fund,	4,373 42
Due for gas,	6,113 83
Due for electricity,	3,552 80
Sundry accounts receivable,	1,641 35
Gas coal on hand,	8,577 06
Coke on hand,	750 00
Enrichers on hand,	261 35
Purifying materials on hand,	270 00
Other gas materials on hand,	4,178 62
Gas tools and implements,	707 42
Oil and waste on hand,	21 90
Incandescent lamps on hand,	219 06
Electric tools and implements,	719 83
Other electric materials and supplies on hand,	5,372 13
Stable and garage equipment,	2,210 53
Office inventory,	557 95
Insurance,	871 38

 60,709 84

Total assets as per books of the plant,	\$251,699 75
Profit and loss balance,	52,922 53

Total debits,	\$304,622 28
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LIABILITIES.

Appropriations for construction,	\$44,361 14
bond payments,	158,500 00
note payments,	16,300 00
fire alarm construction,	5,934 88
Bonds outstanding,	65,500 00

Notes payable,	\$2,000 00
Unpaid bills,	9,292 08
Deposits,	2,069 00
Interest accrued but not due,	665 18
Total liabilities as per books of the plant,	<u>\$304,622 28</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Gas,	\$65,442 06	
Electric,	32,091 10	
Income from sale of gas,		\$51,428 72
residuals,		3,547 21
other sources (gas),		314 48
sale of electricity,		37,348 86
other sources (electric),		204 77
Balance to profit and loss:		
Gas,		10,151 65
Electric,	5,462 53	
	<u>\$102,995 69</u>	<u>\$102,995 69</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,	\$54,515 49	
Balance of gas manufacturing account,	10,151 65	
Balance of electric manufacturing account,		\$5,462 53
Interest received,		76 30
Appropriation for operation,		14,028 92
interest,		2,751 25
fire alarm,		883 12
depreciation,		820 00
Jobbing,		1,241 07
Other items of income,		3 05
Interest paid,	2,848 33	
Depreciation,	8,864 83	
Fire alarm maintenance,	882 01	
Returned to town treasury Dec. 31, 1917,	3 24	
Other items,	923 22	
Balance June 30, 1918,		52,922 53
	<u>\$78,188 77</u>	<u>\$78,188 77</u>

WELLESLEY.

ASSETS.

Electric plant:	
Lands,	\$440 00
Buildings,	7,170 00
Electric plant,	5,100 00
Overhead lines,	53,944 83
Underground conduits,	490 00
Underground wires and cables,	680 00
Transformers,	5,259 71
Meters,	9,624 93
Street lamps and fixtures,	3,110 52
	<u>\$85,819 99</u>

Other assets:

Cash,	\$11,968 21	
Depreciation fund,	4,765 79	
Due for electricity,	3,316 74	
Sundry accounts receivable,	949 90	
Electric tools and implements,	460 00	
Other electric materials and supplies on hand,	5,904 66	
Stable and garage equipment,	1,935 00	
Office furniture, etc.,	1,310 00	
	<hr/>	\$30,610 30
Total assets as per books of the plant,		\$116,430 29

LIABILITIES.

Appropriations for construction,	\$28,569 19
bond payments,	55,000 00
Unpaid bills,	2,241 42
	<hr/>
Total liabilities as per books of the plant,	\$85,810 61
Profit and loss balance,	30,619 68
	<hr/>
Total credits,	\$116,430 29

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$34,603 67	
Income from sale of electricity,		\$41,245 25
other sources,		4 00
Balance to profit and loss,	6,645 58	
	<hr/>	<hr/>
	\$41,249 25	\$41,249 25

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$23,996 80
Balance of manufacturing account,		6,645 58
Appropriation for operation,		1,003 56
Depreciation,	\$1,000 00	
Other items,	26 26	
Balance June 30, 1918,	30,619 68	
	<hr/>	<hr/>
	\$31,645 94	\$31,645 94

WEST BOYLSTON.

ASSETS.

Electric plant:	
Buildings,	\$842 50
Overhead lines,	23,476 69
Transformers,	1,419 55
Meters,	1,409 87
Street lamps and fixtures,	115 87
	<hr/>
	\$27,264 48

Other assets:

Cash,	\$529 78	
Depreciation fund,	3,695 71	
Due for electricity,	669 58	
Incandescent lamps on hand,	40 00	
Electric tools and implements,	75 00	
Office inventory,	25 00	
		<u>\$5,035 07</u>

Total assets as per books of the plant, \$32,299 55

LIABILITIES.

Appropriations for construction,	\$16,153 23
note payments,	8,000 00
Notes payable,	6,000 00
Interest accrued but not due,	12 67
	<u> </u>

Total liabilities as per books of the plant, \$30,165 90

Profit and loss balance, 2,133 65

Total credits, \$32,299 55

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,883 73	
Income from sale of electricity,		\$5,193 39
Balance to profit and loss,	309 66	
	<u>\$5,193 39</u>	<u>\$5,193 39</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1917,		\$1,746 03
Balance of manufacturing account,		309 66
Appropriation for operation,		95 84
interest,		260 00
depreciation,		931 46
Interest paid,	\$277 88	
Depreciation,	931 46	
Balance June 30, 1918,	2,133 65	
	<u>\$3,342 99</u>	<u>\$3,342 99</u>

WESTFIELD.

ASSETS.

Gas plant:

Lands,	\$4,500 00	
Buildings,	13,183 50	
Machinery and equipment,	22,210 63	
Holders,	17,887 78	
Mains,	58,689 47	
Meters,	10,951 94	
	<u> </u>	\$127,423 32

Electric plant:

Lands,	\$1,500 00
Buildings,	16,542 24
Steam plant,	30,454 92
Electric plant,	20,765 49
Overhead lines,	43,995 06
Underground wires and cables,	8,924 15
Transformers,	17,454 81
Meters,	11,458 34
Street lamps and fixtures,	1,587 78

\$152,682 79

Other assets:

Cash,	\$97,803 17
Depreciation fund,	16,862 54
Due for gas,	2,887 39
Due for electricity,	11,963 04
Sundry accounts receivable,	3,294 89
Gas coal on hand,	3,204 17
Coke on hand,	780 00
Purifying materials on hand,	109 19
Other gas materials on hand,	3,356 94
Gas on hand,	305 80
Gas stoves on hand,	4,294 43
Gas tools and implements,	1,806 19
Electric fuel on hand,	5,890 17
Electrodes on hand,	190 21
Oil and waste on hand,	185 90
Incandescent lamps on hand,	286 81
Electric tools and implements,	4,432 18
Other electric materials and supplies on hand,	8,304 32
Stable and garage equipment,	1,008 64
Office inventory,	1,913 64

168,879 62

Total assets as per books of the plant,

\$448,985 73

LIABILITIES.

Appropriations for construction,	\$46,441 20
Bonds outstanding,	234,000 00
Unpaid bills,	3,370 15
Deposits by customers,	1,401 44
Interest accrued but not due,	1,136 65
Operation cash overdrawn,	29,563 00

Total liabilities as per books of the plant,

\$315,912 44

Profit and loss balance,

133,073 29

Total credits,

\$448,985 73

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
Gas,	\$75,529 58	
Electric,	78,788 13	
Income from sale of gas,		\$64,747 62
residuals,		19,380 08
other sources (gas),		420 47

	DR.	CR.
Income from sale of electricity,		\$95,968 67
other sources (electric),		614 41
Balance to profit and loss:		
Gas,	\$9,018 59	
Electric,	17,794 95	
	<hr/>	<hr/>
	\$181,131 25	\$181,131 25

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1917,		\$112,451 66
Balance of gas manufacturing account, . .		9,018 59
Balance of electric manufacturing account, .		17,794 95
Interest received,		174 25
Appropriation for operation,		19,006 57
Jobbing,		1,199 56
Interest paid,	\$6,204 99	
Depreciation,	19,845 15	
Other items,	522 15	
Balance June 30, 1918,	133,073 29	
	<hr/>	<hr/>
	\$159,645 58	\$159,645 58

APPENDIX E. — GAS COMPANIES STATISTICS.

TABLE 1. — *Financial Statistics — Year ending June 30, 1918.*

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	Value of Property assessed locally.	TAXES PAID.		DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.
Adams,	\$60,000	3	2	\$59,900	\$88,300	\$1,128 23	\$0.0341	\$10,800 00	18
Amesbury,	60,000	7	7	60,000	90,800	2,315 28	.1261	—	—
Amherst,	300,000	97	91	292,700	327,500	1,928 60	.1318	18,000 00	6
Arlington,	450,000	4	3	449,800	423,563	11,177 99	.0623	28,125 00	6½
Athol,	714,500	8	8	714,500	377,250	2,829 49	.1472	57,162 50	38½
Attleboro,	116,000	52	49	112,800	233,100	5,348 82	.0596	13,920 00	12
Beverly,	687,500	100	92	683,000	1,328,890	11,868 95	.1100	82,500 00	12
Blackstone,	40,000	4	4	40,000	37,900	493 56	.0775	3,200 00	8
Boston,	15,124,600	14	14	15,124,600	21,600,100	575,122 35	.0771	1,058,722 00	7
Brookton,	1,537,000	388	371	1,495,200	1,448,965	40,133 76	.0898	38,425 00	2½
Cambridge,	1,680,000	838	727	1,493,000	3,214,800	90,114 16	.0806	168,000 00	10
Charlestown,	4,600,000	416	364	1,094,300	1,178,100	33,024 49	.0960	102,000 00	17
Citizens' (Nantucket),	40,000	39	39	40,000	74,650	500 56	.0704	2,400 00	6
Citizens' (Quincy),	743,000	8	8	743,000	706,775	22,149 84	.1068	48,295 00	6½
Clinton,	6 183,000	3	2	182,500	254,925	2,638 81	.0974	27,450 00	15
Dedham,	4 155,950	118	117	155,900	154,950	5,017 87	.0500	12,476 00	8
East Boston,	6 575,000	8	8	575,000	1,429,400	34,815 13	.0560	34,500 00	6
Easthampton,	450,000	164	159	441,400	475,347	1,905 84	.1004	27,000 00	6
Fall River,	1,127,000	521	477	1,073,709	2,572,650	74,981 98	.1029	135,240 00	12
Fitchburg,	4 888,000	440	415	882,000	1,586,170	16,061 11	.0838	88,800 00	10
Frammingham,	75,000	11	11	75,000	50,000	1,128 08	.0232	—	2
Gardner,	140,000	122	109	138,200	109,050	3,501 47	.1618	9,800 00	7
Gloucester,	4 214,000	13	10	212,900	352,100	9,957 43	.1049	19,160 00	7 9

	97	49	69,000	176,500	3,756 65	.0653	9,130 00	8	.1586
Greenfield,	4	—	—	100	1	.0924	—	—	—
Gregory, J. D. (Princeton),	4	404	567,150	1,036,917	32,292 26	.0890	52,653 14	9	.1451
Haverhill,	13	13	16,000	21,391	524 95	.1802	—	—	—
Ipswich,	832	747	2,248,100	3,717,507	51,504 82	.0852	200,000 00	8	.1595
Lawrence,	4	3	134,900	200,100	5,539 96	.0935	9,450 00	7	.3155
Leominster,	3	2	39,900	10,500	485 28	.0638	2,400 00	6	.1428
Lexington,	556	479	885,900	2,067,850	68,625 25	.0816	120,000 00	12	—
Lowell,	195	173	1,584,800	4,791,650	71,231 28	.0730	325,000 00	20	.1382
Lynn,	41	37	2,073,700	2,770,145	72,829 51	.0689	145,985 00	7	.2558
Malden,	5	5	270,000	377,495	9,265 00	.1293	18,325 00	10	—
Marlborough-Hudson,	7	6	72,200	112,100	2,238 93	.1077	2,169 00	3	.1044
Milford,	15	14	53,600	75,550	1,929 55	.1009	—	—	—
Natick,	880	795	2,149,900	4,542,050	35,255 49	.0466	240,990 00	11	—
New Bedford,	172	166	502,100	653,500	4,774 71	.1183	34,570 00	12	—
Newburyport,	8	8	560,000	1,379,369	34,274 03	.0449	56,000 00	10	.0734
Newton,	3	2	399,900	657,200	7,770 77	.0564	24,000 00	6	—
North Adams,	5	3	622,400	227,400	4,928 64	.0554	10,897 26	7	.1224
Northampton,	42	33	47,500	122,570	3,153 20	.0704	4,086 00	6	.0912
North Attleborough,	141	133	133,100	102,760	2,821 17	.1002	11,200 00	8	.3977
Norwood,	163	156	698,300	559,470	12,525 95	.1285	4,431 25	1 1/4	.0454
Old Colony,	—	—	—	29,000	651 30	.0563	—	—	—
Otis Co. (Ware),	102	90	381,000	529,700	14,538 14	.0516	31,680 00	8	.1125
Pittsfield,	124	115	142,900	149,000	4,341 05	.1744	11,880 00	8	.4773
Plymouth,	—	—	—	1,000	19 00	16.9643	—	—	—
Sadler, T. G. (S. Attleborough),	267	244	652,800	1,095,670	28,589 65	.1101	51,882 00	130	.1998
Salmon,	192	182	256,200	127,715	—	—	21,200 00	8	1, 14
Southeastern Mass. (Marion),	4	3	97,400	270,000	1,216 48	.0376	5,850 00	6	—
Spencer,	—	—	—	—	—	—	—	—	—

¹ Dividends paid in part from electric profits.² No dividend declared.³ Six per cent. on \$655,000; 2½ per cent. on \$714,500.⁴ Par value, \$50.⁵ Par value, \$500.⁶ Par value, \$25.⁷ Two and one-half per cent. on \$210,000; 6½ per cent. on \$214,000.⁸ Five per cent. on \$83,000 common stock; 6 per cent. on \$33,000 preferred.⁹ Unincorporated.¹⁰ Two and one-half per cent. on \$247,000; 4½ per cent. on \$270,000.¹¹ Nine per cent. on \$1,908,000; 3 per cent. \$2,309,000.¹² Two per cent. on \$342,000; 2 per cent. on \$411,333; 2 per cent. on \$462,167; 2 per cent. on \$513,000.¹³ One per cent. on \$170,200; 2 per cent. on \$499,600; 6 per cent. on \$609,800.¹⁴ Included in taxes of electric property.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	Value of Property assessed locally.	TAXES PAID.		Dividends.		
		Whole Number.	Resident in Massachusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.	Per M sold.
Springfield,	\$1,777,200	578	362	\$960,500	\$4,242,264	\$89,637 56	\$0.0732	\$213,264 00	12	\$0.1717
Suburban (Revere),	834,500	13	12	830,100	1,264,804	16,771 06	.0652	83,450 00	10	1 —
Taunton,	330,000	208	185	303,300	263,850	15,905 97	.0768	33,000 00	10	.1594
Vineyard Haven,	10,000	4	4	10,000	8,850	172 43	7.9369	2 —	—	—
Vineyard (Oak Bluffs),	25,000	4	4	25,000	160,650	159 71	.1118	2 —	—	—
Waite & Smith (S.Dartmouth),	3 —	—	—	—	600	12 68	.4738	2 —	—	—
Webster,	600,000	201	192	590,800	505,345	4,812 41	.0614	40,050 00	48	1 —
West Boston,	175,000	40	40	175,000	111,800	3,775 49	.0243	7,875 00	4½	.0506
Williamstown,	40,000	3	2	39,900	82,900	645 84	.0301	8,000 00	20	1 —
Woburn,	45,100	45	44	44,600	82,000	1,929 33	.0835	1,804 00	4	.0781
Worcester County,	285,000	4	3	284,900	152,000	3,207 50	.1150	2 —	—	—
Worcester,	1,400,000	417	378	1,282,200	3,432,900	71,277 34	.0634	56,000 00	4	.0498
	—	—	—	—	\$74,027,457	\$1,631,536 07	—	\$3,823,197 15	—	—

¹ Dividends paid in part from electric profits.² No dividend declared.³ Unincorporated.⁴ Six per cent. on \$467,500; 2 per cent. on \$600,000.

TABLE 2.

The following table shows the amount of gas made and the amount bought in the years ending June 30, 1918, and June 30, 1917, the amount sold by meter and for public lamps in both these years; the amount used at works and offices with the amount of gas unaccounted for during the year ending June 30, 1918, and the percentage of unaccounted for gas in both years: —

Coal and Water Gas Companies.

COMPANY.	Gas made. Year ending June 30, 1918.	Gas made. Year ending June 30, 1917.	Gas bought. Year ending June 30, 1918.	Gas bought. Year ending June 30, 1917.	Gas sold by Meter. Year ending June 30, 1918.	Gas sold by Meter. Year ending June 30, 1917.	Gas sold for Public Lamps. Year ending June 30, 1918.	Gas sold for Public Lamps. Year ending June 30, 1917.	Gas used at Works and Offices. Year ending June 30, 1918.	Gas unaccounted for. Year ending June 30, 1918.	Percentage unaccounted for, 1918.	Percentage unaccounted for, 1917.
Adams,	Feet. —	Feet. —	Feet. 35,790,400	Feet. 29,580,200	Feet. 33,069,800	Feet. 27,824,700	Feet. —	Feet. —	Feet. 67,900	Feet. 2,652,700	7.41	5.62
Amesbury,	23,005,250	21,320,705	—	—	17,064,800	17,406,100	—	—	150,000	4,525,850	19.67	12.19
Amherst,	15,411,030	14,465,430	—	—	14,635,100	13,498,040	—	—	69,700	710,830	4.61	6.16
Arlington,	196,687,200	144,291,800	8,000	—	170,952,800	129,536,700	—	—	1,042,100	16,132,900	8.20	5.10
Athol,	20,088,550	18,870,182	—	—	19,218,400	17,948,300	—	—	71,300	794,850	3.96	4.61
Attleboro,	72,522,000	70,175,000	20,689,600	17,534,800	89,783,470	83,971,400	—	—	698,500	2,729,630	2.93	2.76
Beverly,	125,974,900	109,497,900	—	—	107,873,300	96,828,000	—	—	1,409,800	16,635,100	13.21	10.28
Blackstone,	4,991,933,000	4,158,077,000	6,411,600	5,593,500	6,370,500	5,557,000	—	—	41,100	—	—	—
Boston,	502,833,400	460,520,000	2,840,602,000	2,895,127,000	5,758,649,833	5,410,998,083	129,973,877	139,040,983	16,593,000	357,981,900	4.57	3.45
Brookton,	—	—	—	—	447,130,900	400,615,100	—	—	7,453,600	48,189,200	9.58	11.75
Cambridge,	1,154,757,000	1,091,992,000	165,700	193,400	1,113,490,945	1,042,983,429	4,174,303	4,164,200	7,828,100	28,051,052	2.43	3.36
Charlestown,	380,546,506	365,162,104	4,513,000	747,000	326,239,950	326,239,950	5,960,987	5,960,987	2,598,500	38,410,556	9.98	8.55
Citizens' (Nantucket),	8,292,000	7,918,200	—	—	7,069,815	6,756,650	48,000	48,000	88,700	1,036,085	12.59	13.10
Citizens' (Quincy),	—	—	221,504,990	180,033,900	202,036,582	162,860,582	5,412,512	7,268,757	266,000	13,750,896	6.21	5.25
Clinton,	29,365,000	20,361,500	—	—	27,079,700	24,428,200	—	—	157,200	2,133,100	7.26	6.91
Dedham,	—	—	113,675,400	93,580,200	100,376,700	81,991,300	—	—	244,000	13,064,000	11.49	12.09
East Boston,	194,098,000	292,882,000	437,058,000	275,203,000	607,662,437	540,495,179	13,427,533	13,618,648	2,143,600	7,362,530	1.17	1.90
Easthampton,	22,862,090	20,820,140	—	—	18,981,600	17,394,300	—	—	107,500	3,766,912	16.48	16.07

Coal and Water Gas Companies — Concluded.

COMPANY.	Gas made, Year ending June 30, 1918.		Gas made, Year ending June 30, 1917.		Gas bought, Year ending June 30, 1918.		Gas bought, Year ending June 30, 1917.		Gas sold by Meter, Year ending June 30, 1918.		Gas sold by Meter, Year ending June 30, 1917.		Gas sold for Pub- lic Lamps, Year ending June 30, 1918.		Gas sold for Pub- lic Lamps, Year ending June 30, 1917.		Gas used at Works and Offices, Year ending June 30, 1918.		Gas unaccounted for, Year ending June 30, 1918.		Percentage unaccounted for, 1918.		Percentage unaccounted for, 1917.	
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Percentage unaccounted for, 1918.	Percentage unaccounted for, 1917.			
Fall River,	784,633,500	735,068,800	—	—	—	—	—	—	674,045,800	5,485,888	5,659,353	4,627,800	51,804,412	13,025,000	13,025,000	4,124,600	4,124,600	4,124,600	4,124,600	6.60	6.35			
Fitchburg,	205,182,000	179,082,000	—	—	—	—	—	—	191,764,000	48,614,800	39,092,500	274,400	4,124,600	4,124,600	4,124,600	274,400	274,400	274,400	274,400	6.35	4.42			
Framingham,	—	—	—	—	—	—	—	—	39,092,500	—	—	—	—	—	—	—	—	—	—	7.78	6.75			
Gardner,	24,367,500	21,785,923	—	—	—	—	—	—	19,659,100	1,985,892	2,133,075	410,500	2,312,008	2,312,008	2,312,008	410,500	410,500	410,500	410,500	9.49	11.51			
Gloucester,	99,155,800	92,008,000	—	—	—	—	—	—	93,776,600	1,145,500	1,151,500	882,000	3,338,100	3,338,100	3,338,100	1,145,500	1,145,500	1,145,500	1,145,500	3.37	2.30			
Greenfield,	64,281,000	56,000,900	—	—	—	—	—	—	1,575,689,400	—	—	—	5,266,900	5,266,900	5,266,900	1,425,100	1,425,100	1,425,100	1,425,100	8.19	8.00			
Haverhill,	389,571,000	375,909,000	—	—	—	—	—	—	357,755,100	5,003,300	4,950,000	2,262,800	24,415,800	24,415,800	24,415,800	2,262,800	2,262,800	2,262,800	2,262,800	6.27	5.96			
Ipswich,	2,955,100	2,589,800	—	—	—	—	—	—	2,542,800	—	—	—	12,000	12,000	12,000	30,000	30,000	30,000	30,000	.41	.46			
Lawrence,	662,665,920	594,424,700	—	—	—	—	—	—	601,917,428	344,250	344,352	1,469,700	58,920,235	58,920,235	58,920,235	1,469,700	1,469,700	1,469,700	1,469,700	8.89	7.78			
Leominster,	64,178,600	56,478,200	—	—	—	—	—	—	59,252,900	52,468,300	52,468,300	148,900	4,773,000	4,773,000	4,773,000	148,900	148,900	148,900	148,900	7.44	6.79			
Lexington,	—	—	—	—	—	—	—	—	7,607,100	5,785,800	5,785,800	93,500	557,600	557,600	557,600	93,500	93,500	93,500	93,500	6.75	7.54			
Lynn,	840,561,000	784,857,000	—	—	—	—	—	—	822,002,700	743,698,600	743,698,600	18,333,400	—	—	—	18,333,400	18,333,400	18,333,400	18,333,400	—	2.34			
Malden,	1,137,648,000	996,641,000	—	—	—	—	—	—	974,047,446	895,991	904,879	2,504,400	96,063,054	96,063,054	96,063,054	2,504,400	2,504,400	2,504,400	2,504,400	8.93	8.48			
Marlborough-Hudson,	—	—	—	—	—	—	—	—	783,985,921	—	—	—	78,395,879	78,395,879	78,395,879	—	—	—	—	6.89	3.91			
Milford,	22,453,000	22,157,500	—	—	—	—	—	—	71,637,400	60,281,000	60,281,000	402,100	8,298,390	8,298,390	8,298,390	402,100	402,100	402,100	402,100	10.33	4.70			
Natick,	—	—	—	—	—	—	—	—	20,784,000	20,453,100	20,453,100	45,000	1,645,000	1,645,000	1,645,000	45,000	45,000	45,000	45,000	7.33	7.52			
New Bedford,	801,348,800	720,983,400	—	—	—	—	—	—	19,118,962	16,654,100	16,654,100	713,800	2,399,851	2,399,851	2,399,851	713,800	713,800	713,800	713,800	10.79	8.54			
Newburyport,	48,404,500	46,616,200	—	—	—	—	—	—	734,811,100	661,666,900	661,666,900	600,000	44,038,607	44,038,607	44,038,607	600,000	600,000	600,000	600,000	5.50	5.06			
Newton,	—	—	—	—	—	—	—	—	40,345,500	39,361,900	39,361,900	334,600	7,662,400	7,662,400	7,662,400	334,600	334,600	334,600	334,600	15.83	14.46			
North Adams,	148,551,300	127,873,600	—	—	—	—	—	—	752,860,300	662,803,612	662,803,612	1,884,900	23,065,100	23,065,100	23,065,100	1,884,900	1,884,900	1,884,900	1,884,900	2.93	2.23			
Northampton,	100,031,200	85,477,600	—	—	—	—	—	—	88,006,600	77,239,700	77,239,700	190,900	10,516,700	10,516,700	10,516,700	190,900	190,900	190,900	190,900	7.08	6.57			
North Attleborough,	48,144,400	45,611,300	—	—	—	—	—	—	89,094,700	77,608,200	77,608,200	651,600	10,418,000	10,418,000	10,418,000	651,600	651,600	651,600	651,600	10.41	8.51			
Norwood,	30,288,400	27,156,200	—	—	—	—	—	—	44,799,045	69,800	131,300	320,000	2,917,655	2,917,655	2,917,655	320,000	320,000	320,000	320,000	6.06	3.12			
			—	—	—	—	—	—	28,161,100	24,248,000	24,248,000	367,300	1,717,100	1,717,100	1,717,100	367,300	367,300	367,300	367,300	5.67	10.15			

Old Colony,	114,925,000	95,304,000	—	—	97,503,100	85,362,200	1,822,200	15,779,700	13.73	8.89
Otis Co. (Ware),	19,056,900	21,584,890	—	—	11,570,400	11,337,500	299,100	2,117,940	10.61	10.65
Pittsfield,	286,737,400	254,760,300	—	—	281,720,500	250,692,100	1,304,100	3,721,000	1.30	1.00
Plymouth,	30,401,946	29,126,960	—	—	24,887,500	24,884,500	884,300	4,592,425	15.10	13.72
Salem,	282,000,506	257,325,582	464,200	312,400	259,704,000	241,401,400	983,200	21,769,506	7.71	6.20
Spencer,	33,325,200	28,872,000	—	—	7,112,897,700	7,111,762,500	309,400	599,700	1.80	3.13
Springfield,	1,273,135,000	1,186,236,000	—	—	1,109,085,000	1,102,024,000	14,132,000	17,086,000	1.34	2.59
Suburban (Revere),	—	—	272,237,500	240,328,237	257,091,081	231,363,650	790,000	15,104,819	5.55	3.63
Taunton,	242,246,000	226,363,000	—	—	186,285,600	178,970,900	1,605,400	33,704,300	13.95	12.26
Vineyard (Oak Bluffs),	1,725,400	2,153,900	—	—	1,428,840	1,606,360	75,000	210,560	12.20	21.68
Webster,	85,195,000	69,677,400	—	—	78,357,400	64,272,800	292,700	6,545,900	7.68	7.37
West Boston,	160,067,000	128,611,000	—	—	—	—	350,400	4,113,261	2.57	2.60
Williamstown,	—	—	14,046,700	12,362,200	12,895,000	10,967,800	42,600	1,109,100	7.90	10.24
Woburn,	25,681,000	24,847,000	—	—	23,096,300	22,009,600	190,000	2,424,700	9.44	10.61
Worcester County,	15,321,400	12,985,000	19,418,400	15,987,000	10,27,890,200	11,25,466,100	791,100	6,056,600	17.43	9.64
Worcester,	1,172,708,000	1,089,186,000	—	—	1,115,583,000	1,043,211,300	7,385,000	44,934,300	3.83	3.20
	18,032,202,789	16,242,600,680	4,939,052,793	4,500,592,523	19,297,822,825	17,799,856,970	232,959,089	95,664,400	1,199,213,993	—

¹ Includes 119,500 feet sold by contract, estimated.

² Includes 186,500 feet sold by contract, estimated.

³ Gas sold and used, 5,978,500 feet more than made.

⁴ Includes 48,546 feet sold by contract, estimated.

⁵ Not including 5,950,400 feet used in mills of company.

⁶ Not including 7,629,400 feet used in mills of company.

⁷ Includes 8,400 feet sold by contract, estimated.

⁸ Includes 628,371 feet sold by contract, estimated.

⁹ Includes 741,828 feet sold by contract, estimated.

¹⁰ Includes 38,600 feet sold by contract, estimated.

¹¹ Includes 34,400 feet sold by contract, estimated.

Acetylene-gas Companies.

COMPANY.	Gas made. Year ending June 30, 1918.	Gas made. Year ending June 30, 1917.	Gas bought. Year ending June 30, 1918.	Gas bought. Year ending June 30, 1917.	Gas sold by Meter. Year ending June 30, 1918.	Gas sold by Meter. Year ending June 30, 1917.	Gas sold for Public Lamps. Year ending June 30, 1918.	Gas sold for Public Lamps. Year ending June 30, 1917.	Gas used at Works and Offices. Year ending June 30, 1918.	Gas unaccounted for. Year ending June 30, 1918.	Percentage unaccounted for, 1918.	Percentage unaccounted for, 1917.
Gregory, J. D. (Princeton), Sadler, Thos. G. (S. Attleboro), Southern Eastern Mass. (Marion), Vineyard Haven, ¹ Waite & Smith (S. Dartmouth),	Feet. 20,879 1,120 138,258 38,900 30,721 229,878	Feet. 28,271 9,190 203,275 125,106 50,679 416,521	Feet. - - - - - -	Feet. - - - - - -	Feet. 20,879 1,120 67,187 21,725 26,765 137,676	Feet. 28,271 9,190 104,064 69,254 50,679 261,458	Feet. - - 25,864 - - 25,864	Feet. - - 38,933 220 - 39,153	Feet. - - - - - -	Feet. - - 45,267 17,475 3,956 66,698	Percentage unaccounted for, 1918. - - 32.74 44.92 12.88 -	Percentage unaccounted for, 1917. - - 29.55 44.63 - -

¹ Ceased doing business Nov. 23, 1917.

TABLE 3. — Showing Amount of Gas sold by Companies to Each Other for the Years ending June 30, 1917 and 1918.

Sold by —	Sold to —	Number of Feet, 1917.	Number of Feet, 1918.	Amount paid, 1918.
Amesbury,	Hampton,	1,220,600	1,293,600	\$2,263 80
Arlington,	Lexington,	6,367,900	8,238,200	5,646 09
Blackstone Valley,	Newton,	23,200	191,600	153 28
	Blackstone,	5,593,500	6,411,600	4,946 44
	Charlestown,	747,000	4,513,000	2,707 80
Boston,	Citizens' (Quincy),	180,033,900	221,504,990	¹ 108,862 12
	Dedham,	93,580,200	113,675,400	² 50,253 00
	East Boston,	275,203,000	437,058,000	199,306 90
	Everett,	2,551,000	2,544,000	1,340 30
	Newton,	691,358,700	788,181,000	374,008 29
Cambridge,	Malden,	1,301,400	177,300	159 57
East Boston,	Malden,	76,300	69,900	59 16
Fall River,	Suburban (Revere),	903,243	—	—
Lynn,	Tiverton,	4,838,800	5,846,500	3,507 90
Malden,	Salem,	312,400	464,200	1,107 50
N. E. Fuel and Transportation Co., ³	Cambridge,	193,400	165,700	149 13
Newton,	Suburban (Revere),	239,424,994	272,237,500	141,100 12
	Boston,	2,895,127,000	2,840,602,000	746,675 53
	Arlington,	—	8,000	6 40
North Adams,	Adams,	29,580,200	35,790,400	22,786 81
Spencer,	Williamstown,	12,362,200	14,046,700	8,936 93
Springfield,	Worcester County,	15,987,000	19,418,400	16,686 95
Taunton,	Northern Connecticut Light and Power,	37,238,000	42,704,000	21,351 92
	Attleboro,	17,534,800	20,689,700	9,329 74
	Frammingham,	42,280,040	53,013,800	48,812 66
West Boston,	Marlborough,	63,887,946	60,337,890	42,526 96
	Natick,	18,714,200	22,237,649	21,381 96

¹ Includes \$3,647.22 for pumping gas.² Includes \$2,311.77 for pumping gas.³ Formerly the N. E. Gas and Coke Co.

TABLE 4.

The following table shows the daily capacity of the several works June 30, 1918, and the greatest and the least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet. — ¹	Feet. — ²		Feet. —	
Adams,					
Amesbury,	200,000	150,000	Aug. 16	20,000	Apr. 23
Amherst,	150,000	76,980	July 21	27,100	Oct. 31
Arlington,	1,300,000	690,700	June 19	366,900	Oct. 14
Athol,	75,000	75,690	Jan. 3	25,220	Apr. 7
Attleboro,	300,000	352,000	Feb. 20	139,000	July 29
Beverly,	775,000	492,000	June 4	101,900	Nov. 18
Blackstone,					
Boston,	30,500,000	24,352,000	Feb. 5	10,045,000	Aug. 2
Brockton,	2,900,000	1,752,000	June 29	1,042,000	May 30
Cambridge,	8,000,000	4,873,000	Dec. 29	2,222,000	July 30
Charlestown,	1,620,000	1,592,000	Dec. 29	744,000	July 30
Citizens' (Nantucket),	60,000	46,500	Aug. 27	11,000	Apr. 25
Citizens' (Quincy),		812,000	June 30	466,000	Nov. 20
Clinton,	285,000	112,000	May 29	49,000	Jan. 12
Dedham,		443,000	Feb. 5	217,400	Aug. 2
East Boston,	1,200,000	2,225,000	Feb. 5	1,206,000	Mar. 31
Easthampton,	60,000	93,649	Aug. 22	43,899	Apr. 8
Fall River,	5,050,000	2,774,300	Sept. 15	1,620,100	Aug. 2
Fitchburg,	1,400,000	725,000	Aug. 25	404,000	Apr. 14
Framingham,					
Gardner,	125,000	91,300	Aug. 27	48,000	Oct. 12
Gloucester,	725,000	425,700	Sept. 1	175,800	Apr. 28
Greenfield,	458,000	231,500	Aug. 29	106,100	Dec. 16
Gregory, J. D. (Princeton),	500 ³				
Haverhill,	2,000,000	1,646,000	Dec. 31	753,000	Aug. 1
Ipswich,	576,000	10,000	Dec. 24	4,000	July 31
Lawrence,	5,312,000	2,431,045	Dec. 29	1,326,416	Apr. 19
Leominster,	300,000	258,000	May 14	133,800	Oct. 29
Lexington,					
Lowell,	4,900,000	3,115,000	Dec. 31	1,594,000	July 22
Lynn,	6,000,000	3,796,324	Feb. 20	1,740,050	Mar. 30
Malden,	5,600,000	4,547,000	Feb. 22	2,421,000	Apr. 30
Marlborough-Hudson,	200,000	317,188	May 6	151,182	Mar. 26
Milford,	210,000	77,000	Sept. 9	40,000	Apr. 28
Natick,	125,000	96,000	Jan. 26	36,500	Apr. 25
New Bedford,	5,120,000	3,609,400	Dec. 31	1,586,100	July 29
Newburyport,	200,000	177,200	May 8	91,420	Apr. 28
Newton,	1,600,000	3,047,000	Feb. 5	1,324,000	Aug. 2
North Adams,	1,825,000	630,000	Aug. 25	290,000	Feb. 24
Northampton,	450,000	381,000	Dec. 31	188,400	July 4
North Attleborough,	27,500	164,800	May 1	82,500	May 30
Norwood,	200,000	129,200	June 3	57,200	Feb. 7

¹ All gas purchased.² No record.³ Lights.

TABLE 4 — *Concluded.*

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Old Colony, . . .	1,400,000	539,000	Feb. 7	196,000	Nov. 30
Otis Co. (Ware), . .	150,000	78,077	Oct. 30	29,840	Oct. 21
Pittsfield, . . .	1,750,000	1,154,200	Jan. 11	596,100	Mar. 24
Plymouth, . . .	200,000	126,663	Aug. 25	50,433	Jan. 13
Sadler, T. G. (South At- tleboro), . . .	— ¹	—	—	—	—
Salem, . . .	1,800,000	1,160,500	June 21	618,400	Apr. 7
Southeastern M a s s . (Marion), . . .	2,000	621	Aug. 16	213	May 19
Spencer, . . .	150,000	110,200	June 5	23,900	Feb. 3
Springfield, . . .	7,140,000	4,535,000	Dec. 31	2,567,000	Aug. 1
Suburban, . . .	— ²	1,222,901	June 30	467,478	Mar. 12
Taunton, . . .	1,700,000	866,000	Feb. 6	447,000	Mar. 31
Vineyard Haven, . .	— ¹	400	Aug. 30	200	Oct. 31
Vineyard (Oak Bluffs), .	150,000	28,000	Sept. 17	1,100	Nov. 17
Waite & Smith (South Dartmouth), . . .	500 ³	— ¹	—	—	—
Webster, . . .	1,110,000	407,000	June 18	210,640	Aug. 29
West Boston, . . .	1,250,000	631,000	June 25	300,000	Nov. 11
Williamstown, . . .	— ²	— ¹	—	—	—
Woburn, . . .	110,000	90,000	Jan. 14	45,000	Apr. 22
Worcester County, . .	150,000	— ¹	—	—	—
Worcester, . . .	12,200,000	4,359,000	Dec. 29	2,289,000	Apr. 21

¹ No record.² All gas purchased.³ Lights.

TABLE 5.

The following table shows the total quantity of gas sold during the year ending June 30, 1918, the percentage of increase in sales over the previous year; the capital stock and bonds per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1918, and the average price the year previous:—

Coal and Water Gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1916-17.	Capital per M sold, including Bonds.	Average Price received per M sold, 1917-18.	Average Price received per M sold, 1916-17.
	Feet.	Per Cent.			
Adams,	33,069,800	18.85	—	\$1.042	\$1.045
Amesbury,	18,358,400 ¹	1.44*	\$8 27	2.007	1.500
Amherst,	14,635,100	8.42	—	1.537	1.417
Arlington,	179,402,600 ²	31.98	4 34	1.115	1.096
Athol,	19,218,400	7.08	—	1.515	1.448
Attleboro,	89,783,470	6.92	1 35	1.024	.997
Beverly,	107,873,300	11.41	—	1.255	1.186
Blackstone,	6,370,500	14.64	—	1.269	1.229
Boston,	7,456,100,120 ³	9.75	2 52	.756	.726
Brockton,	447,130,900	11.61	5 30	1.186	1.083
Cambridge,	1,117,842,548 ⁴	6.62	1 77	.908	.808
Charlestown,	343,910,150	3.53	—	.831	.806
Citizens' (Nantucket),	7,107,815	4.46	—	2.005	1.952
Citizens' (Quincy),	207,449,094	21.94	4 49	1.191	1.072
Clinton,	27,079,700	10.85	—	1.405	1.402
Dedham,	100,376,700	22.42	2 66	1.024	1.032
East Boston,	621,159,870 ⁵	11.90	1 60	.797	.778
Easthampton,	18,981,600	9.13	—	1.515	1.407
Fall River,	728,947,388 ⁶	6.49	1 55	.868	.812
Fitchburg,	191,764,000	12.24	—	.989	.989
Framingham,	48,614,800	24.36	2 79	1.395	1.378
Gardner,	21,644,992	12.79	14 55	1.671	1.641
Gloucester,	94,922,100	6.87	2 53	1.130	1.096
Greenfield,	57,569,400	15.21	7 50	1.451	1.360
Haverhill,	362,758,400	3.31	1 74	.852	.837
Ipswich,	2,913,100	14.56	10 66	1.954	1.953
Lawrence,	602,261,678	10.20	—	.889	.864
Leominster,	59,252,900	12.93	3 56	1.304	1.254
Lexington,	7,607,100	31.48	5 26	1.547	1.519
Lowell,	840,575,000	10.31	2 00	.946	.872
Lynn,	975,407,637 ⁷	2.36	—	.813	.740
Malden,	1,056,389,121 ⁸	10.69	2 77	.845	.792
Marlborough-Hudson,	71,637,400	18.84	7 56	1.434	1.422
Milford,	20,784,000	1.62	6 13	1.456	1.409
Natick,	19,118,962	14.80	5 86	1.538	1.511
New Bedford,	757,010,793	10.60	—	.938	.860
Newburyport,	40,345,500	2.50	—	1.375	1.274
Newton,	763,434,600 ⁹	13.22	1 53	.851	.842

* Decrease.

¹ Includes 1,293,600 feet sold to other companies.

² Includes 8,449,800 feet sold to other companies.

³ Includes 1,567,476,390 feet sold to other companies.

⁴ Includes 177,300 feet sold to other companies.

⁵ Includes 69,900 feet sold to other companies.

⁶ Includes 5,846,500 feet of gas sold to other companies.

⁷ Includes 464,200 feet sold to other companies.

⁸ Includes 272,403,200 feet sold to other companies.

⁹ Includes 8,000 feet sold to other companies.

Coal and Water Gas Companies — Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1916-17.	Capital per M sold, including Bonds.	Average Price received per M sold, 1917-18.	Average Price received per M sold, 1916-17.
	Feet.	Per Cent.			
North Adams, . . .	137,843,700 ¹	15.66	—	\$0.863	\$0.832
Northampton, . . .	89,044,700	14.74	\$2 03	1.010	1.011
North Attleborough, . . .	44,799,045	2.47	1 52	1.115	1.115
Norwood, . . .	28,161,000	15.80	7 96	1.614	1.519
Old Colony, . . .	97,503,100	14.22	13 91	1.448	1.254
Otis Co. (Ware), . . .	11,570,400	1.52	—	1.601	1.343
Pittsfield, . . .	281,720,500	12.38	3 06	1.030	.938
Plymouth, . . .	24,887,500	.01	11 45	1.664	1.539
Salem, . . .	259,704,000	7.58	3 47	1.068	1.006
Spencer, . . .	32,316,100 ²	16.46	—	1.168	1.096
Springfield, . . .	1,241,789,000 ³	8.84	2 37	.928	.832
Suburban (Revere), . . .	257,091,081	11.01	—	.941	.903
Taunton, . . .	206,975,300 ⁴	5.33	2 57	.911	.870
Vineyard (Oak Bluffs), . . .	1,428,840	11.05*	—	2.805	2.689
Webster, . . .	78,357,400	21.91	—	1.212	1.228
West Boston, . . .	155,589,339 ⁵	24.59	1 43	.724	.619
Williamstown, . . .	12,895,000	17.57	—	1.053	1.055
Woburn, . . .	23,096,300	4.94	2 69	1.353	1.261
Worcester County, . . .	27,890,200	9.52	12 54	1.644	1.506
Worcester, . . .	1,123,448,000	6.90	2 92	.948	.781
	21,674,919,443	—	—	—	—

Acetylene-gas Companies.

Gregory, J. D. (Princeton), . . .	20,879	26.15*	—	\$15 00	\$15 00
Sadler, T. G. (South Attleboro), . . .	1,120	87.81*	—	12 50	12 55
Southeastern Mass. (Marion), . . .	93,051	34.93*	—	12 46	12 21
Vineyard Haven, . . .	21,725 ⁶	68.73*	—	10 87	11 95
Waite & Smith (South Dartmouth), . . .	26,765	47.19*	—	20 00	20 00
	163,540	—	—	—	—

* Decrease.

¹ Includes 49,837,100 feet sold to other companies.² Includes 19,418,400 feet sold to other companies.³ Includes 42,704,000 feet sold to other companies.⁴ Includes 20,689,700 feet sold to other companies.⁵ All sold to other companies.⁶ For five months.

TABLE 6.

The following tables show the capital stock, bonds and notes, the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer. Where capital is employed for both gas and electric light the amount per mile of main is omitted.

Coal and Water Gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.	
		Feet.	Feet.		Feet.
Adams,	—	1,847,905	148,230	106.8	17,305
Amesbury,	\$6,155 62	744,448	183,527	59.9	14,499
Amherst,	—	700,866	34,041	38.6	18,135
Arlington,	8,983 98	2,069,795	186,128	74.7	24,506
Athol,	—	1,646,976	68,117	93.7	17,583
Attleboro,	4,112 07	3,051,206	92,764	113.5	26,881
Beverly,	—	1,360,179	209,753	80.9	16,808
Blackstone,	—	1,382,673	—	84.4	16,377
Boston,	19,328 44	7,659,234	367,612	183.2	32,287
Brockton,	9,574 22	1,804,776	194,508	86.4	20,887
Cambridge,	10,918 17	6,163,105	154,657	223.9	27,416
Charlestown,	—	5,539,357	618,683	220.5	24,700
Citizens' (Nantucket),	—	1,587,466	231,400	123.9	12,720
Citizens' (Quincy),	7,524 82	1,677,090	111,167	85.4	19,136
Clinton,	—	1,883,386	148,357	105.9	17,780
Dedham,	5,372 31	2,020,058	262,910	74.9	26,976
East Boston,	12,160 31	7,610,575	90,207	261.4	28,486
Easthampton,	—	1,077,132	213,758	94.6	11,387
Fall River,	7,272 23	4,703,703	334,280	178.1	25,997
Fitchburg,	—	2,752,174	186,933	126.3	21,789
Framingham,	4,905 79	1,756,582	149,018	85.1	20,634
Gardner,	14,433 12	991,761	105,935	60.9	14,781
Gloucester,	5,846 69	2,312,417	81,320	94.8	24,107
Greenfield,	12,822 83	1,710,781	156,516	91.9	18,580
Haverhill,	5,805 98	3,343,121	225,012	117.3	28,108
Ipswich,	6,198 03	581,497	2,395	49.9	11,650
Lawrence,	—	3,190,736	312,155	142.1	22,445
Leominster,	6,231 12	1,749,819	140,953	88.7	19,718
Lexington,	4,218.85	802,331	58,811	38.3	20,956
Lowell,	9,229 52	4,604,213	—	147.9	30,436
Lynn,	—	4,451,741	438,430	151.6	29,323
Malden,	11,556 47	4,165,886	309,155	137.5	22,468
Marlborough-Hudson,	7,326 10	969,202	112,271	61.2	15,824
Milford,	7,964 29	1,299,292	102,836	76.1	17,064
Natick,	6,694 48	1,141,611	143,297	77.0	14,832
New Bedford,	—	4,676,033	272,025	158.2	28,682
Newburyport,	—	1,371,068	260,393	87.7	15,509
Newton,	4,560 28	2,988,104	90,277	82.5	35,735
North Adams,	—	4,044,943	308,606	130.0	19,897

Coal and Water Gas Companies — Concluded.

COMPANY.	PER MILE OF MAIN.				Gas sold per Con- sumer.
	Capital.	Gas sold.	Gas un- accounted for.	Number of Con- sumers.	
		Feet.	Feet.		Feet.
Northampton, . . .	\$4,263 31	2,101,453	245,865	88.5	23,758
North Attleborough, . . .	3,233 32	2,127,015	138,527	82.2	25,865
Norwood, . . .	8,968 76	1,127,038	68,720	79.7	14,144
Old Colony, . . .	10,550 18	758,610	122,772	42.1	18,019
Otis Co. (Ware), . . .	—	1,541,203	282,114	102.7	15,007
Pittsfield, . . .	7,649 45	2,499,776	33,017	96.1	26,003
Plymouth, . . .	13,424 21	1,172,263	216,315	95.7	12,254
Salem, . . .	10,229 39	2,944,268	246,801	159.5	18,459
Spencer, . . .	—	1,790,667	33,230	49.8	14,363
Springfield, . . .	8,820 50	3,721,146	51,200	131.5	27,331
Suburban (Revere), . . .	—	3,203,801	188,232	145.3	21,995
Taunton, . . .	4,379 22	1,703,742	278,182	65.5	23,420
Vineyard (Oak Bluffs), . . .	—	477,577	70,378	103.9	4,594
Webster, . . .	—	1,764,782	147,428	116.3	15,180
West Boston, . . .	24,667 73	17,249,601	456,022	—	—
Williamstown, . . .	—	1,047,890	90,129	42.7	24,515
Woburn, . . .	3,120 25	1,160,486	121,830	60.8	19,072
Worcester County, . . .	4,633 85	369,440	80,227	26.1	14,109
Worcester, . . .	14,714 34	5,039,878	201,579	158.2	31,635

Acetylene-gas Companies.

Gregory, J. D. (Princeton),	—	48,372	—	25.5	1,898
Sadler, T. G. (South Attle- boro) . . .	—	1,332	—	3.6	373
Southeastern Mass. (Marion), . . .	—	25,856	12,578	12.5	1,493
Vineyard Haven, . . .	\$3,153 56	6,851 ¹	5,511 ¹	20.8	3,292 ¹
Waite & Smith (South Dartmouth), . . .	—	108,712	16,068	77.2	1,409

¹ For five months.

TABLE 7.

The following table shows the number of tons of coal carbonized year ending June 30, 1918, and the number of feet of gas made per ton of coal, with the kind and quantities of enricher used by the various companies in making coal gas, and the percentage of cost of coal received from residuals in the year ending June 30, 1918:—

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1918.	Feet of Gas made per Ton of Coal.	ENRICHERS USED.	QUANTITY USED.		Percentage of Cost of Coal received from Residual Products.
				Tons.	Gallons.	
Attleboro,	6,735.00	10,768	—	—	—	59.81
Beverly,	4,561.00	10,846	—	—	—	33.51
Brockton,	14,447.42	11,389	—	—	—	30.40
Cambridge,	69,027.85	11,737	—	—	—	47.68
Charlestown,	33,080.15	11,504	—	—	—	71.08
Citizens' (Nantucket),	797.00	10,329	—	—	—	38.25
East Boston,	3,581.20	12,588	—	—	—	30.07
Easthampton,	2,165.66	10,557	Gas oil,	—	607	34.37
Fall River,	20,595.85	12,203	—	—	—	44.09
Fitchburg,	7,145.01	13,096	—	—	—	32.85
Lawrence,	32,495.25	11,367	—	—	—	50.44
Lowell,	49,563.45	10,945	—	—	—	42.93
Lynn,	46,090.00	11,987	—	—	—	52.13
Malden,	25,120.14	10,484	—	—	—	21.82
Milford,	2,834.00	7,923	Kerosene,	—	47	51.96

New Bedford,	.	.	.	14,862.70	10,300	—	—	—	—	18.09
Newburyport,	.	.	.	4,309.00	11,233	Benzol,	.	.	—	57.95
Northampton,	.	.	.	3,604.00	9,716	—	—	—	—	8.89
North Attleborough,	.	.	.	4,763.00	10,108	—	—	—	—	40.94
Norwood,	.	.	.	2,908.00	10,416	—	—	—	—	32.22
Otis Co. (Ware),	.	.	.	2,013.00	9,914	Cannel and benzol,	.	.	10.5	44.73
Pittsfield,	.	.	.	6,403.83	11,373	Benzol,	.	.	—	17.48
Plymouth,	.	.	.	3,189.00	9,533	—	—	—	1.10	48.98
Salem,	.	.	.	10,298.30	10,895	—	—	—	—	26.72
Springfield,	.	.	.	44,590.00	11,965	—	—	—	—	32.08
Taunton,	.	.	.	20,734.00	10,462	—	—	—	—	54.96
Woburn,	.	.	.	2,561.00	10,028	Cannel,	.	.	15	37.80
Worcester,	.	.	.	54,639.55	11,885	—	—	—	—	21.13

TABLE 8. — *Water Gas.*

The following table shows the materials and quantity of each used in the manufacture of water gas, also the process used and the quantity of gas made:—

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Anesbury,	Lowe-Granger,	Coke, .	Tons.	Bituminous,	Tons.	Gas oil,	Gallons.	Feet.
Amherst,	Lowe,	Anthracite, .	575.08	Bituminous,	1,102.10	Gas oil, .	166,270	23,005,250
			489.95	Bituminous,	177.81		171,743	15,411,030
Arlington,	Improved Lowe,	{ Coke, .	534.50	Anthracite,	393.81	Gas oil, .	506,240	196,687,200
		Anthracite, .	2,972.00	Coke,	271.00			
Athol,	Lowe-Granger,	Bituminous, .	517.00	2 —	—	Gas oil, .	66,507	20,088,550
Beverly, .	Lowe,	Coke, .	1,726.00	2 —	—	Gas oil, .	233,944	76,508,000
Boston, .	{ Lowe,	Coke, .	78,512.40	Coke,	18,232.90	Naphtha,	97,648	4,991,983,000
	Jerzmanowski,	Anthracite, .	27,621.50	Bituminous,	4,196.20	Gas oil, .	13,662,035	
Brookton,	Lowe, .	{ Coke, .	3,864.76	Coke,	1,072.32	Gas oil, .	901,313	321,652,100
		Anthracite, .	956.50	Bituminous,	2,108.08		777,628	344,562,000
Cambridge,	Lowe, .	Coke, .	6,470.29	2 —	—	Gas oil, .		
Clinton, .	Improved Lowe,	{ Coke, .	12.00	Coke,	31.00	Gas oil, .	88,580	29,365,000
		Anthracite, .	795.00	Anthracite,	33.00			
East Boston,	Standard Lowe,	Coke, .	3,363.40	Bituminous,	133.00	Gas oil, .	459,088	149,017,000
Fall River,	Lowe, .	{ Coke, .	6,819.49	Coke,	435.60			
Fitchburg,	Lowe, .	Anthracite, .	62.37	Bituminous,	1,055.50	Gas oil, .	1,531,886	533,311,700
Gardner, .	Lowe, .	{ Coke, .	2,115.03	Coke,	47.25	Gas oil, .	373,153	111,609,000
		Anthracite, .	521.00	Bituminous,	1,534.36		83,275	24,367,500
Gloucester,	Lowe, .	Anthracite, .	1,740.00	Screenings,	98.75	Gas oil, .	271,637	99,155,800
				Drip oil,	42,413.00			
Greenfield,	Lowe, .	{ Coke, .	357.14	Bituminous,	350.00	Gas oil, .	205,240	64,281,000
		Anthracite, .	1,624.60	Anthracite,	144.00			
				Bituminous,	49.22			
				Screenings,	41.36			
				Tar, .	23,584.00			
				7,536.39				
Haverhill,	Lowe, .	{ Anthracite, .	5,018.55	Bituminous,	—	Petroleum	1,069,978	389,571,000
		Coke, .	827.33	ings	36.94	gas oil, .	—	2,955,100
Ipswich, .	Kendall,	Naphtha,	427,728.00	Gas oil,	470.00			293,286,420
Lawrence,	Lowe, .	{ Anthracite, .	104.35	Bituminous,	40.75			
		Coke, .	5,013.01	Coke dust,	2,618.00	Gas oil, .	999,124	

Leominster, . . .	Improved Lowe,	{ Anthracite, Coke, . . .	1,088.00 272.00	Bituminous, Coke, Anthracite,	. . .	171.00 38.00 49.00	Gas oil, . . .	220,983	64,178,600
Lovell, . . .	Lowe, . . .	{ Coke, . . .	5,612.86	Coke, 2 -	. . .	6,413.82	Gas oil, . . .	976,179	298,088,000
Lynn, . . .	Improved Lowe, . . .	{ Coke, . . .	10,786.00	Anthracite, Bituminous,	. . .	88.48 4,992.28 163.33	Gas oil, . . .	1,566,208	564,936,703
Malden, . . .	Lowe, . . .	{ Anthracite, Coke, . . .	523.58 11,873.50	Breeze, Tar, . . .	. . .	3,080.67 38,305.00	Benzol, Gas oil, . . .	176 2,688,684	874,284,000
New Bedford, . . .	Improved Lowe, . . .	{ Anthracite, Coke, . . .	4,244.54 6,933.54	Bituminous,	. . .	7,162.50	Gas oil, . . .	2,053,757	648,269,700
North Adams, . . .	Lowe, . . .	{ Anthracite, . . .	2,813.00	Coke, 2	. . .	2,627.00	Gas oil, . . .	485,417	148,551,300
Northampton, . . .	Improved Lowe, . . .	{ Coke, . . .	1,170.00	Coke, . . .	. . .	833.00	Gas oil, . . .	226,114	65,013,300
Old Colony, . . .	Lowe, . . .	{ Anthracite, . . .	1,948.60	Bituminous,	. . .	420.00	Gas oil, . . .	297,968	114,925,000
Pittsfield, . . .	Improved Lowe, . . .	{ Anthracite, Coke, . . .	1,549.37 2,540.28	Bituminous, Coke, . . .	. . .	1,183.90 1,891.82 258.92	Gas oil, . . .	851,616	213,906,100
Salem, . . .	Lowe, . . .	{ Coke, . . .	2,811.84	Bituminous, Coke, . . .	. . .	1,186.51 980.46	Gas oil, . . .	471,578	169,801,706
Spencer, . . .	Improved Lowe, . . .	{ Anthracite, . . .	808.00	Bituminous, Anthracite, Coke, . . .	. . .	636.00 12.00 13.00	Gas oil, . . .	120,105	33,325,200
Springfield, . . .	Lowe, . . .	{ Anthracite, Coke, . . .	119.00 10,697.00	Screenings, Coke, . . .	. . .	2,505.00 5,933.00	Gas oil, . . .	2,340,875	739,629,000
Taunton, . . .	Lowe, . . .	{ Coke, . . .	593.00	Coke, 2 -	. . .	276.40	Gas oil, . . .	62,091	25,335,000
Vineyard (Oak Bluffs), . . .	Lowe, . . .	{ Anthracite, . . .	93.50	Bituminous, 2	. . .	971.00	Gas oil, . . .	6,903	1,725,400
Webster, . . .	Lowe, . . .	{ Anthracite, . . .	2,112.50	Bituminous, Anthracite, Screenings,	. . .	1,120.58 87.36 383.51	Gas oil, . . .	335,179	85,196,000
West Boston, . . .	Lowe, . . .	{ Anthracite, Coke, . . .	2,655.62 220.08	Bituminous, Anthracite, Screenings,	. . .	338.00	Gas oil, . . .	478,719	160,067,000
Worcester County, . . .	Western Gas Con- struction,	{ Anthracite, Coke, . . .	331.00 85.00	Bituminous, Anthracite, Coke, . . .	. . .	22.00 19.00	Gas oil, . . .	53,357	15,321,400
Worcester, . . .	Lowe, . . .	{ Coke, . . .	5 -	Bituminous,	. . .	3,153.74	Gas oil, . . .	1,581,699	523,293,000

⁴ Gallons.⁵ Quantity not given.¹ Includes 2,873 gallons lost by breaking of pipe line.² Steam from electric department.³ Steam from coal-gas department.

TABLE 9.

The following table shows the quantity of carbide used by each of the acetylene-gas companies for the year ending June 30, 1918:—

COMPANY.	Quantity used (Pounds).
Gregory, J. D. (Princeton),	5,950
Sadler, T. G. (South Attleboro),	400
Southeastern Mass. (Marion),	33,900
Vineyard Haven,	8,250 ¹
Waite & Smith (South Dartmouth),	7,600

¹ For five months.

TABLE 10. — *Street Mains.*

During the year 46 companies laid about 32¼ miles of mains, varying in the several cases from 10 feet to about 64½ miles. The following table shows the lengths and sizes of the mains in use as returned by the companies: —

COMPANY.	DIAMETER IN INCHES.																	Total Length in Feet.	LENGTH IN MILES AND FEET.		In-crease during Year (Feet).	
	1½ and under	2	2½	3	4	6	8	10	12	14	16	18	20	24	30	36	42					
Adams,	24,415	13,180	—	8,439	38,472	9,586	398	—	—	—	—	—	—	—	—	—	—	—	94,490	17	4,780	1,205
Amesbury,	7,950	29,060	—	57,710	20,400	6,120	502	2,480	215	—	—	—	—	—	—	—	—	—	130,207	24	3,487	—
Amherst,	7,385	22,169	—	56,206	14,118	5,214	5,162	—	—	—	—	—	—	—	—	—	—	—	110,251	20	4,654	3,352
Arlington,	7,972	29,038	—	84,801	194,819	74,815	42,392	19,260	—	4,555	—	—	—	—	—	—	—	—	457,652	86	3,572	5,781
Attol,	4,276	18,923	—	5,876	15,947	12,444	2,656	1,490	—	—	—	—	—	—	—	—	—	—	61,612	11	3,532	3,277
Attleboro,	812	512	—	12,147	42,910	66,696	22,491	7,875	229	1,453	242	—	—	—	—	—	—	—	155,367	29	2,247	216
Beverly,	5,075	21,703	—	16,391	244,540	96,394	33,830	—	978	—	36	—	—	—	—	—	—	—	418,947	79	1,827	3,412
Blackstone,	6,469	3,312	—	2,465	3,826	8,255	—	—	—	—	—	—	—	—	—	—	—	—	24,327	4	3,207	170
Boston,	48,060	86,164	4,244	809,486	1,523,876	1,576,299	273,315	60,614	351,014	924	31,320	23,901	84,421	93,063	85,609	73,077	12,997	—	35,139,967	973	2,527	8,921
Brookton,	123,661	318,915	249	150,233	340,164	250,916	73,314	100	39,482	—	—	—	5,799	—	—	—	—	—	1,302,883	246	3,953	35,902
Cambridge,	6,946	10,681	—	247,494	314,750	171,606	42,816	4,299	93,117	—	28,825	—	8,462	24,941	2,686	1,045	—	—	959,668	181	1,988	6,145
Charlestown,	1,901	14,111	—	141,029	88,513	32,432	17,311	7,519	21,531	301	15	—	10	3,135	—	—	—	—	327,808	62	448	850
Citizens' (Nantucket),	1,350	13,317	—	2,640	5,834	500	—	—	—	—	—	—	—	—	—	—	—	—	23,641	4	2,521	1,200
Citizens' (Quincy),	12,855	36,432	—	35,655	241,217	184,015	70,148	—	71,731	—	—	—	1,061	—	—	—	—	—	653,114	123	3,674	4,878
Clinton,	239	11,432	—	16,715	36,458	7,853	—	1,200	—	970	—	—	—	—	—	—	—	—	4 75,917	14	1,997	382
Dedham,	1,351	41,712	—	50,174	97,011	44,667	1,704	22,930	2,846	—	—	—	—	—	—	—	—	—	262,395	49	3,675	2,087
East Boston,	5,646	9,905	—	46,120	166,751	104,957	44,525	17,192	27,231	—	931	—	709	6,976	—	—	—	—	430,943	81	3,263	737
Easthampton,	—	23,857	—	42,540	18,478	6,626	1,545	—	—	—	—	—	—	—	—	—	—	—	93,046	17	3,286	—

¹ Includes 5,770 feet of unknown sizes.

³ Includes 642 feet of 48-inch main and 941 feet of 54-inch main.

² Corrected inventory of mains made.

⁴ Includes 1,050 feet of 5-inch main.

TABLE 10. — *Street Mains.* — Concluded.

COMPANY.	DIAMETER IN INCHES.														Total Length in Feet.	LENGTH IN MILES AND FEET.		In-crease during Year (Feet).		
	1½ and under	2	2½	3	4	6	8	10	12	14	16	18	20	24		30	36		42	
Fall River,	27,076	136,059	615	39,483	354,442	127,231	64,198	5,040	31,919	—	19,005	—	—	7,110	6,080	—	—	154	5,138	2,731
Fitchburg,	5,226	16,091	—	50,406	232,555	35,472	18,621	3,440	1,690	—	1,003	—	—	3,392	—	—	—	69	3,576	898
Frammingham,	5,481	53,202	593	14,683	55,742	11,974	2,548	1,920	—	—	—	—	—	—	—	—	—	27	3,583	14,102
Gardner,	2,168	38,917	—	24,652	25,335	21,544	1,710	825	84	—	—	—	—	—	—	—	—	21	4,355	483
Gloucester,	5,799	22,651	466	27,623	73,441	65,039	12,007	1,610	8,072	30	—	—	—	—	—	—	—	41	258	6,609
Greenfield,	11,300	27,979	—	45,260	79,788	6,999	4,167	2,184	—	—	—	—	—	—	—	—	—	33	3,437	1,044
Gregory, J. D. (Princeton),	2,279	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,279	—
Haverhill,	21,920	100,542	2,424	98,305	183,513	97,955	9,107	46,399	1,504	—	7,928	—	2,255	—	—	—	—	108	2,687	1,838
Ipswich,	5,425	12,624	3,808	2,469	—	1,973	152	—	—	—	—	—	—	—	—	—	—	5	51	—
Lawrence,	—	51,533	2,130	132,924	446,824	212,001	95,459	23,468	28,588	—	3,258	—	432	—	—	—	—	188	3,977	6,203
Leominster,	1,231	9,260	1,320	21,045	127,593	7,679	9,254	1,411	—	—	—	—	—	—	—	—	—	33	4,553	1,364
Lexington,	94	11,996	2,293	2,050	31,231	1,947	450	—	—	—	—	—	—	—	—	—	—	9	2,541	298
Lowell,	16,206	239,723	2,486	55,310	316,160	198,207	31,872	30,334	52,450	980	7,311	5,326	2,375	5,211	—	—	—	182	2,991	5,921
Lynn,	14,483	65,652	19,352	28,894	450,458	414,428	81,138	13,274	38,458	412,143	—	—	—	13,669	2,539	—	—	219	575	7,908
Malden,	11,181	18,701	—	152,226	522,434	450,765	33,555	48,479	59,810	—	32,521	—	1,537	7,441	257	—	—	253	3,067	16,736
Marlborough-Hudson,	104,892	124,194	296	23,108	104,982	29,443	3,100	—	250	—	—	—	—	—	—	—	—	73	4,825	10
Milford,	3,231	13,224	—	11,570	37,688	15,203	3,545	—	—	—	—	—	—	—	—	—	—	15	5,261	—
Natick,	5,211	21,474	—	32,978	21,148	7,615	—	—	—	—	—	—	—	—	—	—	—	16	3,946	—
New Bedford,	48,765	43,176	—	186,097	364,764	132,899	32,613	—	41,812	—	3,136	—	1,526	—	—	—	—	161	4,708	10,945
Newburyport,	10,857	45,404	—	33,912	32,346	26,972	1,620	4,260	—	—	—	—	—	—	—	—	—	29	2,251	1,055
Newton,	—	4,278	—	243,394	624,777	254,359	89,393	92,464	31,666	—	8,663	—	—	—	—	—	—	255	2,594	14,740
North Adams,	4,773	18,852	211	63,349	61,920	23,579	1,025	1,959	3,500	764	—	—	—	—	—	—	—	34	412	475
Northampton,	19,847	11,177	—	76,798	99,503	10,583	4,684	84	733	—	320	—	—	—	—	—	—	223	729	893
North Attleborough,	1,631	24,144	149	39,588	30,511	7,108	7,016	—	1,060	—	—	—	—	—	—	—	—	21	327	—
Norwood,	31,488	32,414	—	—	54,131	8,939	—	4,956	—	—	—	—	—	—	—	—	—	24	5,208	550

Old Colony,	375,630	153,666	25,498	40,323	45,189	38,327	—	—	—	—	—	—	—	—	—	—	678,631	128	2,791	16,051
Otis Co. (Ware),	2,486	22,172	2,678	7,942	2,649	1,814	—	—	—	—	—	—	—	—	—	—	39,639	7	2,679	82
Pittsfield,	58,868	125,986	2,561	43,126	117,527	30,752	3,740	4,482	—	4,257	—	—	—	—	—	—	595,047	112	3,687	26,230
Plymouth,	180	5,289	16,787	44,483	33,069	—	288	—	—	—	—	—	—	—	—	—	112,096	21	1,216	1
Sadler, T. G. (South Attleboro),	3,300	1,140	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4,440	—	4,440	—
Salem,	3,105	31,854	47,361	253,137	90,477	19,095	9,710	5,738	—	5,254	—	—	—	—	—	—	465,731	88	1,091	2,201
Southeastern M a s s.,	15,452	2,343	750	—	—	—	—	—	—	—	—	—	—	—	—	—	19,002	3	3,162	—
Spencer,	5,832	32,254	40,487	10,700	5,015	—	—	—	—	—	—	—	—	—	—	—	95,288	18	248	—
Springfield,	22,746	124,878	17,992	185,435	667,283	47,163	69,149	44,743	—	59,538	—	2,799	—	—	—	—	1,761,996	333	3,756	21,446
Suburban,	3,089	15,994	675	179,028	151,371	35,120	35,247	—	—	1,722	—	81	1,370	—	—	—	423,697	80	1,297	6,327
Taunton,	58,697	57,695	121,283	146,201	146,426	93,334	1,366	9,889	6,538	—	—	—	—	—	—	—	641,429	121	2,549	2,686
Vineyard (Oak Bluffs),	931	1,973	3,332	6,584	2,002	975	—	—	—	—	—	—	—	—	—	—	15,797	2	5,237	—
Weite & Smith (South Dartmouth),	—	1,300	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,300	—	1,300	—
Webster,	—	6,151	—	720	120,609	16,865	—	—	—	—	—	—	—	—	—	—	234,234	44	1,914	11,057
West Boston,	—	—	—	—	44,300	3,325	960	—	—	—	—	—	—	—	—	—	47,625	9	105	—
Williamstown,	16,404	13,122	16,050	19,203	195	—	—	—	—	—	—	—	—	—	—	—	64,974	12	1,614	—
Woburn,	3,615	34,644	42,905	18,570	1,880	3,470	—	—	—	—	—	—	—	—	—	—	105,084	19	4,764	—
Worcester County,	158,991	67,623	166,827	5,163	—	—	—	—	—	—	—	—	—	—	—	—	398,604	75	2,604	628
Worcester,	6,441	84,913	206,330	494,241	219,099	71,341	16,670	16,120	3,164	21,348	—	9,232	—	—	—	—	1,176,974	222	4,814	16,137

2 Decrease.

1 Includes 294 feet of 3½-inch main and 781 feet of 9-inch main.

TABLE 11. — *Meters — Concluded.*

[illegible]¹ Decrease.

TABLE 12. — *Public Gas Lamps.*

The following table shows the number of street lamps supplied June 30, 1918, the net increase or decrease during the year, the average price per thousand feet received for gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies: —

COMPANY.	Number of Lamps supplied.	Increase.	Decrease.	Price received per M. including Expenses.	Expense of Lighting and Care of Lamps per M.
Boston, . . .	10,114	16	—	\$0.668	\$0.040
Cambridge, . . .	307	2	—	1.814	1.100
Charlestown, . . .	526	—	—	.800	—
Citizens' (Nantucket), . . .	2	—	—	2.000	—
Citizens' (Quincy), . . .	292	—	59	.918	.266
East Boston, . . .	922	—	15	.594	.014
Fall River, . . .	405	—	19	1.147	—
Gardner, . . .	93	—	—	.924	.912
Gloucester, . . .	116	—	—	1.000	—
Haverhill, . . .	613	6	—	1.758	.922
Lawrence, . . .	27	—	—	.773	2.499
Lowell, . . .	1,574	10	—	1.857	1.118
Lynn, . . .	70	—	—	.831	—
New Bedford, . . .	1,161	—	74	1.811	1.063
Newton, . . .	1,070	—	16	1.750	.902
Southeastern Mass. (Marion), . . .	14	—	10	12.500	4.123
Worcester, . . .	645	—	6	.744	—

TABLE 13. — *Analysis of Reported Income and Expenditures of the Larger Companies.*

The following tables give an analysis, on the unit basis of 1,000 feet of gas, of the income, expenditures and surplus earnings of all the gas companies making or selling more than 100 million feet of gas during the year, as stated by the companies in their returns. Of these companies, the Beverly Gas and Electric Company, Charlestown Gas and Electric Company, Fitchburg Gas and Electric Light Company, Lawrence Gas Company, Lynn Gas and Electric Company, New Bedford Gas and Edison Light Company, North Adams Gas Light Company, Suburban Gas and Electric Company and Holyoke Municipal Plant sell electricity as well as gas; consequently, the total income, dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the gas unit basis. The analysis of the expenses of manufacturing is stated on the basis of the gas made. This basis is adopted in deference to the provisions of section 3 of chapter 422 of the Acts of 1906, requiring the annual publication of certain similar information relating to the Boston Consolidated Gas Company. The table printed on page 304a gives the amount of capital of each of these companies per 1,000 feet of gas sold; and the tables on pages 297a and 301a give the respective amounts of gas made, bought and sold during the year.

1. INCOME.

No. of company.	COMPANY.	GAS INCOME.						TOTAL INCOME.		Income from Sources other than Gas Business, including Net Income from Electric Business.	TOTAL INCOME FOR YEAR.		No. of company.
		From Private Consumers.	From Public Lamps.	From Other Companies.	From Residuals.	From Other Sources.	Amount.	Per M sold.	Amount.		Per M sold.		
1	Arlington,	\$194,147 15	-	\$5,799 37	\$61 05	\$3,294 94	-	-	\$203,302 51	\$1.13322	1	1	
2	Beverly,	135,326 48	-	-	8,512 75	3,496 53	\$147,335 76	\$1.30582	220,349 16	-	2	2	
3	Boston,	4,813,361 65	\$86,810 03	736,478 41	47,098 29	38,054 44	-	-	5,722,802 82	.76753	3	3	
4	Brookton,	530,176 50	-	-	40,319 49	13,471 72	-	-	583,967 71	1.30603	4	4	
5	Cambridge,	1,007,103 38	7,571 78	159 57	228,656 71	22,484 03	-	-	1,265,975 47	1.13252	5	5	
6	Charlestown,	281,236 17	4,615 16	-	170,870 10	22,886 27	479,607 70	1.39457	529,657 62	-	6	6	
7	Citizens' (Quincy),	242,051 92	4,969 81	-	-	5,654 11	-	-	252,675 84	1.21801	7	7	
8	Dedham,	102,826 26	-	-	-	2,358 07	-	-	105,184 33	1.04789	8	8	
9	East Boston,	486,761 06	7,978 02	59 16	7,871 31	12,665 24	-	-	515,334 79	.82963	9	9	
10	Fall River,	624,531 36	4,783 97	3,507 90	68,204 37	4,464 62	-	-	705,492 22	.96782	10	10	
11	Fitchburg,	189,689 77	-	-	14,089 25	12,046 03	215,825 10	1.12547	255,649 21	-	11	11	

12	Haverhill,	.	.	.	.	300,371 93	8,797 28	-	-	4,912 03	6,671 88	-	-	275,791 02	1.04335	-	123,509 56	-	320,753 12	.88421	12
13	Holyoke, ¹	.	.	.	.	262,592 56	-	-	-	11,478 46	1,720 60	-	-	-	1.04335	-	123,509 56	-	339,361 18	-	13
14	Lawrence,	.	.	.	.	534,875 46	266 22	-	-	104,313 72	6,390 17	-	-	645,845 57	1.07237	-	176,593 60	-	822,439 17	-	14
15	Lowell,	.	.	.	.	760,999 73	34,435 35	-	-	168,940 84	15,591 00	-	-	-	1.07237	-	176,593 60	-	980,016 92	1.16589	15
16	Lynn,	.	.	.	.	791,929 84	784 94	-	322 56	153,516 44	9,535 27	-	-	950,089 05	.98019	-	160,294 16	-	1,116,383 21	-	16
17	Malden,	.	.	.	.	751,577 47	-	-	141,100 12	43,792 48	4,707 24	-	-	-	-	-	-	-	941,177 31	.89094	17
18	New Bedford,	.	.	.	.	670,205 79	40,199 61	-	-	18,654 97	12,636 63	-	-	741,697 00	.97977	-	403,046 33	-	1,145,643 33	-	18
19	Newton,	.	.	.	.	641,973 40	7,654 71	-	6 40	-	26,695 02	-	-	-	.97977	-	403,046 33	-	676,329 53	.88500	19
20	North Adams,	.	.	.	.	87,238 82	-	-	31,723 74	4,183 42	903 97	-	-	124,049 95	.89903	-	23,675 01	-	147,724 96	-	20
21	Northampton,	.	.	.	.	89,891 30	-	-	-	2,225 08	4,223 41	-	-	-	-	-	-	-	96,340 69	1.08104	21
22	Old Colony,	.	.	.	.	141,149 68	-	-	-	743 39	2,702 19	-	-	-	-	-	-	-	144,505 26	1.48298	22
23	Pittsfield,	.	.	.	.	290,207 18	-	-	-	9,526 88	508 80	-	-	-	-	-	-	-	300,242 86	1.06575	23
24	Salem,	.	.	.	.	277,368 93	-	-	-	16,258 63	7,004 32	-	-	-	-	-	-	-	300,631 88	1.15759	24
25	Springfield,	.	.	.	.	1,130,707 39	-	-	21,351 92	103,299 30	11,356 85	-	-	-	-	-	-	-	1,266,745 46	1.02010	25
26	Suburban (Revere),	.	.	.	.	241,932 01	-	-	-	-	862 24	-	-	242,794 25	.94439	-	80,626 48	-	323,420 73	-	26
27	Taunton,	.	.	.	.	179,179 75	-	-	9,329 74	58,323 82	1,694 11	-	-	-	-	-	-	-	248,527 42	1.20076	27
28	West Boston,	.	.	.	.	-	-	-	112,721 58	6,554 77	36 71	-	-	-	-	-	-	-	119,313 06	.76685	28
29	Worcester,	.	.	.	.	1,059,383 67	5,864 46	-	-	65,810 36	8,655 27	-	-	-	-	-	-	-	1,139,713 76	1.01448	29

¹ Municipal plant.

2. OPERATING EXPENSES.

(a) Expenses of Manufacture.

No. of company.	COMPANY.	COAL.		ENRICHERS.		PURIFIERS.		WATER.		No. of company.
		Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	
1	Arlington,	\$35,840 48	18.222	\$38,501 38	19.575	\$228 00	.116	\$291 06	.148	1
2	Beverly,	25,404 84	20.167	16,132 31	12.806	436 10	.346	99 18	.079	2
3	Boston,	948,892 91	19.008	540,930 55	10.836	15,494 31	.310	7,754 83	.155	3
4	Brookton,	143,252 67	28.486	65,338 13	12.993	940 89	.187	2,106 15	.419	4
5	Cambridge,	470,634 28	40.756	46,356 96	4.014	7,982 38	.691	5,071 70	.439	5
6	Charlestown,	240,376 49	63.166	-	-	1,590 00	.418	-	-	6
7	Citizens' (Quincy),	-	-	-	-	-	-	-	-	7
8	Dedham,	44,427 59	22.889	17,793 00	9.167	470 91	.243	552 25	.486 ¹	8
9	East Boston,	147,758 92	18.828	93,071 78	11.862	779 70	.099	2,134 80	1.100	9
10	Fall River,	42,886 95	20.902	27,093 20	13.204	460 45	.224	1,066 87	.520	10
11	Fitchburg,	72,227 80	18.540	73,845 14	18.956	1,725 80	.443	1,327 14	.341	11
12	Haverhill,	116,307 49	44.114	57,017 76	21.626	1,376 70	.522	900 23	.341	12
13	Holyoke, ²	241,122 58	36.387	64,336 44	9.709	2,014 37	.391	873 10	.132	13
14	Lawrence,	316,032 87	37.598	64,524 87	7.676	2,870 37	.342	1,816 99	.216	14
15	Lowell,	283,625 60	26.361	95,399 97	8.867	3,227 82	.300	3,158 71	.203	15
16	Lynn,	216,031 18	18.989	197,052 39	17.321	1,037 72	.091	8,000 64	.703	16
17	Malden,	208,590 29	26.030	137,382 36	17.144	4,384 70	.547	2,403 54	.300	17
18	New Bedford,	-	-	-	-	-	-	-	-	18
19	Newton,	28,693 20	19.315	35,638 15	23.991	132 12	.089	-	-	19
20	North Adams,	25,032 25	25.024	16,221 98	16.217	401 62	.401	240 48	.241	20
21	Northampton,	24,642 27	21.442	16,846 32	14.659	614 77	.535	472 45	.411	21
22	Old Colony,	75,442 43	26.311	56,983 68	19.873	434 53	.152	1,554 59	.542	22
23	Pittsfield,	60,845 17	21.576	31,639 26	11.219	360 00	.128	1,236 24	.438	23
24	Salem,	284,387 64	22.338	163,815 71	12.567	4,895 63	.385	2,910 25	.229	24
25	Springfield,	-	-	-	-	-	-	-	-	25
26	Suburban (Revere),	106,112 50	43.804	5,009 73	2.068	377 37	.156	76 37	.081	26
27	Taunton,	36,120 93	22.566	32,672 51	20.412	909 74	.508	365 52	.238	27
28	West Boston,	302,511 43	25.796	111,450 85	9.504	2,855 09	.243	4,135 59	.353	28
29	Worcester,	-	-	-	-	-	-	-	-	29

¹ Per M bought.² Municipal plant.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Continued.

No. of company.	COMPANY.	WAGES.		STATION EXPENSES, TOOLS, ETC.		REPAIRS AND RENEWALS.			No. of company.
		Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	WORKS' STRUCTURES.		MACHINERY AND EQUIP- MENT.	
						Amount.	Per M made (Cents).		
1	Arlington,	\$11,094 06	5 641	\$1,436 00	.730	\$2,001 07	1 017	\$1,950 15	.991
2	Beverly,	14,070 74	11 169	7,962 99	6 321	8,706 21	6 911	—	—
3	Boston,	285,050 67	5 710	49,598 90	.994	9,774 90	.196	125,191 59	2 508
4	Brookton,	58,421 61	11 617	5,299 49	1 054	1,007 59	.200	19,887 57	3 955
5	Cambridge,	72,250 21	6 257	1,598 23	.138	3,406 90	.295	103,842 02	8 993
6	Charlestown,	38,907 81	10 224	922 40	.242	19,123 19	5 025	—	—
7	Citizens' (Quincy),	—	—	—	—	—	—	—	—
8	Dedham,	140 78	.124	—	—	263 70	.232 ¹	—	—
9	East Boston,	26,436 44	13 620	518 21	.267	425 62	.219	5,473 86	2 820
10	Fall River,	63,521 17	8 096	6,066 96	.773	4,476 27	.570	10,751 43	1 370
11	Fitchburg,	20,448 03	9 966	11,297 49	5 506	2,352 45	1 147	8,505 35	4 145
12	Haverhill,	20,351 99	5 224	1,612 24	.414	2,491 17	.639	3,539 85	.909
13	Holyoke, ²	56,460 03	21 414	4,515 43	1 713	593 98	.225	22,650 03	8 591
14	Lawrence,	72,034 34	10 870	—	—	21,807 42	3 291	13,091 87	1 975
15	Lowell,	112,537 37	13 388	19,373 65	2 305	38,414 80 ³	4 570	—	—
16	Lynn,	66,630 62	6 193	19,422 33	1 805	5,053 27	.847	78,736 27	7 318
17	Malden,	80,289 96	7 058	11,045 92	.971	9,634 32	.847	24,339 68	2 139
18	New Bedford,	63,629 98	7 940	6,944 29	.866	12,516 15	1 562	27,225 92	3 398
19	Newton,	—	—	—	—	4,953 04	.628 ¹	3,582 83	.454 ¹
20	North Adams,	9,904 23	6 667	900 28	.606	141 23	.095	1,494 95	1 006
21	Northampton,	12,834 80	12 831	1,866 11	1 866	264 32	.294	5,280 69	5 279
22	Old Colony,	7,547 33	6 567	774 54	.674	674 01	.586	1 331 08	1 158
23	Pittsfield,	29,332 01	10 229	732 94	.256	712 23	.248	12,235 79	4 267
24	Salem,	31,106 93	11 031	8,898 81	3 156	—	—	17,241 84	6 114
25	Springfield,	112,385 26	8 827	23,879 93	1 876	12,798 22	1 005	55,526 69	4 361
26	Suburban (Revere),	—	—	—	—	3 25	.001 ¹	—	—
27	Taunton,	22,819 25	9 420	895 56	.370	15,159 06	6 253	2,000 00	.825
28	West Boston,	12,483 01	7 799	92 12	.058	—	—	4,525 15	2 827
29	Worcester,	104,760 53	8 933	86,535 71	7 379	5,966 69	.509	103,931 43	8 862

¹ Per M bought.

² Municipal plant.

³ Includes repairs and renewals of machinery and equipment.

2. — OPERATING EXPENSES — Continued.

(a) Expenses of Manufacture — Concluded.

No. of company.	COMPANY.	TOTAL COST OF MANUFACTURE.		NET COST IN HOLDER (COST LESS RESIDUALS SOLD).		GAS PURCHASED.		TOTAL NET COST OF GAS MADE AND PURCHASED IN HOLDER.		No. of company.
		Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M bought (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$91,342 20	46.440	\$91,281 15	46.409	\$6 40	80.000	\$91,287 55	50.884	1
2	Beverly,	72,812 37	57.799	64,299 62	51.042	—	—	64,299 62	59.607	2
3	Boston,	1,982,688 66	39.717	1,935,590 37	38.774	746,675 53	26.286	2,082,265 90	35.974	3
4	Brockton,	296,254 10	58.911	255,934 61	50.893	—	—	255,934 61	57.239	4
5	Cambridge,	711,142 68	61.583	482,485 97	41.782	149 13	90.000	482,635 10	43.176	5
6	Charlestown,	300,919 89	79.075	130,049 79	34.174	2,707 80	60.000	132,757 59	38.602	6
7	Citizens' (Quincy),	—	—	—	—	108,862 12	49.147	108,862 12	52.477	7
8	Dedham,	—	—	51,209 73	45.049	50,253 00	44.207	51,209 73	51.017	8
9	East Boston,	97,680 43	50.325	89,809 12	46.270	202,806 90	46.403	292,616 02	47.108	9
10	Fall River,	326,744 64	41.642	258,540 27	32.950	—	—	258,540 27	35.468	10
11	Fitchburg,	114,110 70	55.614	100,021 54	48.748	—	—	100,021 54	52.189	11
12	Haverhill,	177,121 13	45.466	172,209 10	44.205	—	—	172,209 10	47.472	12
13	Holyoke,	259,821 65	98.546	248,343 19	94.193	—	—	248,343 19	93.951	13
14	Lawrence,	415,280 12	62.668	310,966 40	46.927	—	—	310,966 40	51.633	14
15	Lowell,	555,570 92	66.095	386,630 08	45.997	—	—	386,630 08	45.996	15
16	Lynn,	555,254 59	51.607	401,738 15	37.338	—	—	401,738 15	41.186	16
17	Malden,	547,431 81	48.119	503,639 33	44.270	218 73	88.483	503,858 06	47.696	17
18	New Bedford,	463,077 23	57.787	444,422 26	55.459	—	—	444,422 26	58.708	18
19	Newton,	—	—	389,097 44	49.355	380,561 57	48.272	389,097 44	50.967	19
20	North Adams,	76,904 16	51.769	72,720 74	48.953	—	—	72,720 74	52.756	20
21	Northampton,	62,142 25	62.123	59,916 27	59.898	—	—	59,916 27	67.288	21
22	Old Colony,	52,902 77	46.032	52,159 38	45.386	—	—	52,159 38	53.495	22
23	Pittsfield,	177,438 20	61.878	167,901 32	58.556	—	—	167,901 32	59.509	23
24	Salem,	151,328 25	53.662	135,069 62	47.897	322 56	69.487	135,392 18	52.133	24
25	Springfield,	660,399 33	51.888	557,300 03	43.774	—	—	557,300 03	54.827	25
26	Suburban (Revere),	—	—	140,954 24	51.776	140,950 99	51.775	140,954 24	54.477	26
27	Taunton,	152,449 84	62.932	94,126 02	38.856	—	—	94,126 02	51.812	27
28	West Boston,	87,168 98	54.458	80,614 21	50.363	—	—	80,614 21	58.422	28
29	Worcester,	722,147 32	61.579	656,336 96	55.968	—	—	656,336 96	—	29

1 Per M bought.

2 Municipal plant.

2. OPERATING EXPENSES — Continued.
(b) Expenses of Distribution.

No. of company.	COMPANY.	WAGES.		TOOLS AND APPLIANCES.		GAS STOVES.		REPAIRS OF MAINS AND SERVICES.		No. of company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$5,282 99	2.945	\$3,564 47	1.987	\$1,924 51	1.073	\$4,652 66	2.593	1
2	Beverly,	1,530 04	1.418	3,208 70	2.975	1,147 87	1.064	4,677 57	4.336	2
3	Boston,	239,643 58	3.214	22,224 79	.298	26,721 03	.359	242,023 58	3.246	3
4	Brockton,	35,261 90	7.886	556 32	.125	—	—	13,843 24	3.096	4
5	Cambridge,	67,375 48	6.027	10,938 89	.979	9,196 64	.823	47,504 47	4.250	5
6	Charlestown,	21,302 89	6.920	4,170 72	1.213	—	—	7,747 76	2.253	6
7	Citizens' (Quincy),	15,004 53	7.262	992 31	.475	—	—	4,817 31	2.322	7
8	Dedham,	1,563 00	1.557	—	—	1,096 57	.529	2,896 94	2.388	8
9	East Boston,	22,207 87	3.575	8,192 77	1.319	208 38	.208	4,817 31	2.322	9
10	Fall River,	20,274 91	2.781	1,557 40	.214	6,170 92	.993	11,239 98	1.810	10
11	Fitchburg,	10,609 31	5.532	6,699 73	3.494	2,153 02	1.295	16,703 15	2.292	11
12	Haverhill,	4,921 46	1.357	4,727 30	1.303	3,135 95	1.635	1,579 43	.824	12
13	Holyoke, ¹	4,789 13	1.812	7,931 63	3.001	1,981 97	.546	7,459 09	2.056	13
14	Lawrence,	8,737 63	1.454	—	—	6,625 36	2.506	4,102 72	1.552	14
15	Lynn,	21,165 08	2.518	3,390 52	.403	11,654 82	1.935	15,176 52	2.520	15
16	Lynn,	41,353 58	4.240	18,730 59	1.920	18,266 22	2.173	7,941 35	.945	16
17	Malden,	44,560 83	4.218	17,813 58	1.686	14,928 20	1.530	31,510 64	3.231	17
18	Malden,	40,306 52	5.324	8,177 24	1.080	12,926 19	1.224	16,479 95	1.560	18
19	New Bedford,	19,996 52	2.610	11,962 19	1.567	—	—	7,131 64	.942	19
20	Newton,	4,039 86	2.931	1,893 92	1.374	22,312 12	2.922	28,091 66	3.880	20
21	North Adams,	2,660 40	2.988	699 47	1.374	1,641 34	1.191	5,346 29	3.378	21
22	Old Colony,	5,327 95	5.464	1,030 96	1.785	1,048 37	1.177	1,403 23	1.376	22
23	Pittsfield,	9,854 47	3.498	4,719 17	1.057	2,290 18	2.349	6,880 52	6.944	23
24	Salem,	7,100 36	2.734	835 49	1.675	574 20	.204	6,845 13	2.430	24
25	Springfield,	60,079 39	4.838	29,482 42	.322	1,189 27	.458	9,620 22	3.704	25
26	Suburban (Revere),	12,674 30	4.838	39,981 51	2.374	3,008 90	1.326	18,517 42	1.491	26
27	Taunton,	10,223 84	4.940	9,964 63	3.876	—	—	8,359 63	3.251	27
28	West Boston,	579 79	.373	2,813 19	1.359	—	—	6,494 71	3.138	28
29	Worcester,	25,898 52	2.305	7,074 32	.630	12,206 94	1.087	335 44	.215	29
								25,283 89	2.250	30

¹ Municipal plant.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution — Concluded.

No. of company.	COMPANY.	REPAIRS AND RENEWALS OF METERS.		PUBLIC LAMPS.		OTHER EXPENSES.		TOTAL COST OF DISTRIBUTION.		No. of company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$1,113 36	620	—	—	—	—	\$16,537 99	9.218	1
2	Beverly,	3,923 22	3.637	—	—	—	—	14,487 40	13.430	2
3	Boston,	108,935 09	—	\$5,227 96	.070	—	—	644,776 03	8.648	3
4	Brockton,	6,042 36	1.351	—	—	—	—	55,703 82	12.458	4
5	Cambridge,	30,008 10	2.684	4,594 51	.411	—	—	169,618 09	15.174	5
6	Charlestown,	2,203 03	.641	152 83	.044	—	—	35,667 23	10.371	6
7	Citizens' (Quincy),	3,419 26	1.648	1,440 41	.694	—	—	26,830 42	12.933	7
8	Dedham,	1,067 04	1.063	—	—	—	—	5,235 33	5.216	8
9	East Boston,	10,119 61	1.629	187 08	.030	—	—	58,118 23	9.356	9
10	Fall River,	20,063 24	2.752	—	—	—	—	60,751 72	8.334	10
11	Fitchburg,	1,839 90	.959	—	—	—	—	23,804 32	12.444	11
12	Haverhill,	4,896 84	1.350	4,611 35	1.271	—	—	28,598 01	7.883	12
13	Holyoke,	7,366 32	2.787	—	—	—	—	30,815 16	11.658	13
14	Lawrence,	18,389 86	3.053	860 31	.143	—	—	54,838 96	9.105	14
15	Lowell,	19,528 27	2.323	20,755 14	2.469	—	—	91,046 58	10.831	15
16	Lynn,	20,759 68	2.128	—	—	—	—	127,282 69	13.049	16
17	Malden,	14,948 12	1.415	—	—	—	—	106,728 67	10.103	17
18	New Bedford,	6,713 49	.887	23,591 89	3.116	—	.074	86,476 87	11.423	18
19	Newton,	6,794 78	.890	9,533 06	1.249	\$556 09	—	98,690 33	12.927	19
20	North Adams,	810 50	.588	—	—	—	—	13,731 91	9.962	20
21	Northampton,	400 62	.450	—	—	—	—	6,212 09	6.976	21
22	Old Colony,	1,689 10	1.732	—	—	—	—	16,718 71	17.146	22
23	Pittsfield,	7,027 55	2.494	—	—	—	—	29,020 52	10.301	23
24	Salem,	6,786 42	2.613	—	—	—	—	25,531 76	9.831	24
25	Springfield,	10,762 14	.867	—	—	—	—	158,822 88	12.790	25
26	Suburban (Revere),	3,235 77	1.259	—	—	—	—	37,643 23	14.642	26
27	Taunton,	2,621 88	.977	—	—	—	—	21,553 62	10.414	27
28	West Boston,	—	—	—	—	—	—	915 23	5.588	28
29	Worcester,	19,738 04	1.757	—	—	—	—	90,201 71	8.029	29

1 Municipal plant.

2. OPERATING EXPENSES — *Concluded.*
(c) Office and Other Operating Expenses.

No. of company.	COMPANY.	OFFICE EXPENSES.		TAXES.		MISCELLANEOUS EXPENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION OF GAS LESS RESIDUALS.		No. of company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M (Cents).	Amount.	Per M (Cents).	
1	Arlington,	\$22,500 12	12.542	\$11,177 99	6.231	\$3,020 53	1.683	\$144,524 18	80.558	1
2	Beverly,	11,169 54	10.354	11,868 95	11.002	2,537 97	2.353	104,363 48	96.746	2
3	Boston,	342,011 09	4.587	575,122 35	7.713	120,039 45	1.610	4,364,214 82	58.532	3
4	Brockton,	73,454 20	16.428	40,133 76	8.976	17,779 47	3.976	443,005 95	99.977	4
5	Cambridge,	63,895 96	5.892	90,114 16	8.061	36,190 64	3.238	844,423 95	75.541	5
6	Charlestown,	16,758 92	4.873	33,024 49	9.663	4,761 42	1.384	222,969 65	64.833	6
7	Citizens (Quincy),	21,289 35	10.263	22,149 84	10.677	3,137 26	1.512	182,268 99	87.862	7
8	Dedham,	17,056 08	16.992	5,017 87	4.999	844 69	1.842	79,363 70	79.066	8
9	East Boston,	47,592 31	7.662	34,815 13	5.605	10,561 68	1.700	443,703 37	71.431	9
10	Fall River,	59,944 37	8.223	74,981 98	10.286	7,780 36	1.067	401,998 30	63.378	10
11	Fitchburg,	21,482 59	11.203	16,061 11	8.375	3,859 80	2.013	165,289 36	86.194	11
12	Haverhill,	39,134 93	10.788	32,292 26	8.902	7,590 22	2.092	279,824 52	77.137	12
13	Holyoke, ¹	16,599 23	6.276	—	—	2,045 01	.774	297,802 59	112.662	13
14	Lawrence,	40,878 35	6.788	51,504 82	8.552	13,793 00	2.290	471,981 53	78.368	14
15	Lowell,	21,017 00	2.500	68,625 25	8.164	14,404 86	1.714	581,723 77	69.205	15
16	Lynn,	32,665 51	3.849	71,231 28	7.303	23,341 63	2.303	656,259 26	67.280	16
17	Malden,	38,507 04	3.645	72,820 51	6.894	22,135 45	2.096	744,058 73	70.484	17
18	New Bedford,	34,903 26	4.611	33,255 49	4.637	8,719 50	1.152	609,777 44	80.551	18
19	Newton,	48,765 13	6.388	34,274 03	4.489	11,642 53	1.525	582,469 46	76.296	19
20	North Adams,	11,337 16	8.232	7,770 77	5.637	1,588 26	1.152	107,158 84	77.739	20
21	Northampton,	11,700 02	13.140	4,928 64	5.535	1,953 96	2.194	84,710 98	95.133	21
22	Old Colony,	24,954 09	25.593	12,525 95	12.847	3,551 64	3.043	109,909 77	112.724	22
23	Pittsfield,	27,818 42	9.874	14,538 14	5.160	4,464 14	1.585	243,742 54	86.519	23
24	Salem,	22,144 02	8.527	28,589 65	11.008	6,552 08	2.523	218,209 69	84.022	24
25	Springfield,	47,215 26	3.802	89,637 56	7.218	22,025 37	1.774	875,001 10	70.463	25
26	Suburban (Revere),	14,874 82	5.786	16,771 06	6.523	2,318 41	.902	212,561 76	82.680	26
27	Taunton,	11,006 75	5.318	15,905 97	7.685	4,021 40	1.944	146,616 76	70.838	27
28	West Boston,	3,419 73	2.198	3,775 49	2.427	406 41	.261	89,131 07	57.286	28
29	Worcester,	52,553 61	4.676	71,277 34	6.344	14,581 56	1.298	884,931 18	78.769	29

¹ Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION.

No. of company.	COMPANY.	BALANCE FROM YEAR'S OPERATION.		INTEREST.		No. of company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$58,717 28	.32729	\$23,317 53	.12997	1
2	Beverly,	107,472 93	-	832 18	-	2
3	Boston,	1,311,489 71	.17589	172,313 29	.02311	3
4	Brockton,	100,642 27	.22508	47,117 26	.10538	4
5	Cambridge,	192,894 81	.17256	23,607 95	.02120	5
6	Charlestown,	135,817 87	-	8,006 10	-	6
7	Citizens' (Quincy),	70,425 38	.33948	9,982 99	.04812	7
8	Dedham,	25,820 63	.25724	5,682 51	.05641	8
9	East Boston,	63,980 61	.10300	24,480 47	.03941	9
10	Fall River,	175,289 15	.24047	29,684 23	.00034	10
11	Fitchburg,	36,016 37	.09929	2,588 02	.00713	11
12	Haverhill,	90,020 73	-	36,543 02	-	12
13	Holyoke,	246,143 92	-	49,449 50	-	13
14	Lawrence,	229,352 31	.27285	31,316 72	.03726	14
15	Lowell,	306,607 51	-	505 43	-	15
16	Lynn,	153,326 10	.14514	40,429 78	.03827	16
17	Malden,	517,210 92	-	200,435 48	-	17
18	New Bedford,	93,847 62	.12293	30,753 77	.04028	18
19	Newton,	36,382 70	-	17,154 16	-	19
20	North Adams,	9,403 73	.10561	2,686 17	.03017	20
21	Northampton,	33,942 10	.34811	32,001 81	.32883	21
22	Old Colony,	46,973 44	.16674	21,008 84	.07437	22
23	Pittsfield,	66,163 56	.25476	15,373 27	.05920	23
24	Salem,	288,445 06	.23228	60,332 25	.04858	24
25	Springfield,	110,858 97	-	10,267 17	-	25
26	Suburban (Revere),	43,586 64	.21059	10,337 03	.04994	26
27	Taunton,	23,627 22	.15186	3,348 90	.02152	27
28	West Boston,	188,972 22	.16821	102,933 30	.09162	28
29	Worcester,					29

1 Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of company.	COMPANY.	DIVIDENDS.			MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION.		BALANCE.		No. of company.
		Amount.	Rate Per Cent.	Per M sold (Cents).	Amount.	Per M (Cents).	Amount, 1918.	Amount, 1917.	
1	Arlington,	\$28,125 00	6½	.15677	\$4,127 56	.02301	\$3,147 19	\$5,649 58	1
2	Beverly,	82,500 00	12	—	19,064 76	—	5,075 99	8,014 74	2
3	Boston,	1,058,722 00	7	.14199	62,891 66	.00843	17,562 76	187,818 99	3
4	Brookton,	38,425 00	2½	.08594	28,146 36	.06295	13,046 35 1	9,242 00	4
5	Cambridge,	168,000 00	10	.15029	8,450 50	.00756	7,253 64 1	40,122 72 1	5
6	Charlestown,	102,000 00	17	—	25,721 77	—	—	—	6
7	Citizens' (Quincy),	48,295 00	6½	.23280	2,476 59	.01194	9,670 80	3,870 12 1	7
8	Dedham,	12,476 00	8	.12429	8,211 29	.08180	529 17 1	1,043 27 1	8
9	East Boston,	34,500 00	6	.05554	3,093 11	.00498	1,907 03	2,514 87	9
10	Fall River,	135,240 00	12	.18553	3,822 53	.00524	35,979 88	80,551 11	10
11	Fitchburg,	88,800 00	10	—	41,775 85	—	53,989 48 1	1,764 57	11
12	Haverhill,	52,653 14	9	.14515	—	—	19,224 59 1	31,119 03	12
13	Holyoke, 2	—	—	—	56,840 69	—	3,282 48 1	85,876 40 1	13
14	Lawrence,	200,000 00	8	—	5,711 18	—	9,016 76 1	15,797 94	14
15	Lowell,	120,000 00	12	.14276	77,037 48	.09165	998 11	2,169 80	15
16	Lynn,	325,000 00	20	—	110,586 88	—	129,484 80 1	62,648 98 1	16
17	Malden,	145,985 00	7	.13819	36,181 87	.03425	69,270 55 1	1,923 65	17
18	New Bedford,	240,990 00	12	—	178,144 61	—	102,359 17 1	12,884 88	18
19	Newton,	56,000 00	10	.07335	5,187 84	.00680	1,906 01	26,368 15	19
20	North Adams,	24,000 00	6	—	7,605 24	—	12,376 70 1	59 95	20
21	Northampton,	10,897 26	7	.12238	2,462 97	.02766	6,642 67 1	4,536 88	21
22	Old Colony,	4,431 25	1½	.04545	2,075 10	.01228	4,626 06 1	1,313 14	22
23	Pittsfield,	31,680 00	8	.11245	4,168 09	.01480	9,883 49 1	2,853 71	23
24	Salem,	51,882 00	9	.19977	704 70	.00271	1,796 41 1	55 68	24
25	Springfield,	213,264 00	12	.17174	12,544 63	.01010	2,304 18	4,066 77	25
26	Suburban (Revere),	83,450 00	10	—	16,744 48	—	397 32	2,780 17	26
27	Taunton,	33,000 00	10	.15944	16,646 30	.08043	16,396 69 1	528 75	27
28	West Boston,	7,875 00	4½	.05061	15,937 48	.10243	3,534 16 1	13,381 03 1	28
29	Worcester,	56,000 00	4	.04985	27,493 30	.02447	2,545 62	3,290 94 1	29

¹ Deficit.

² Municipal plant.

APPENDIX F. — ELECTRIC STATISTICS.

TABLE 1. — *Financial Statistics for the Year ending June 30, 1918.*

COMPANY.	Capital Stock.	STOCK-HOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.
Abington and Rockland,	\$283,500	153	144	\$273,900	\$22,680 00	8
Agawam,	125,000	5	5	125,000	7,500 00	6
Amesbury,	302,900	237	224	291,500	29,395 00	10
Attleboro,	275,000	77	76	275,000	33,000 00	12
Ayer,	30,000	4	3	29,900	9,900 00	33
Block Plant (Boston), . .	9,500	3	3	9,500	1 -	1 -
Buzzards Bay (Falmouth),	11,000	4	4	11,000	-	1 -
Cambridge,	1,000,000	157	139	981,000	150,000 00	15
Central Mass. Electric, . .	280,000	6	6	280,000	25,200 00	9
Central Mass. Power (Palmer),	2 -	-	-	-	32,100 00	3 -
Charlemont,	3,000	3	3	3,000	-	1 -
Chester,	5,000	4	4	5,000	300 00	6
Eastern Massachusetts, . .	125,000	1	1	125,000	15,312 50	12½
Edison (Boston),	22,528,000	6,070	5,312	204,031,000	2,703,360 00	12½
Edison (Brockton),	1,476,000	492	468	14,264,000	118,080 00	8
Fall River,	1,400,000	462	422	1,308,100	112,000 00	8
Franklin County Power, . .	2 -	-	-	-	6,300 00	4 -
Franklin (Turners Falls),	50,000	19	19	50,000	3,500 00	7
Gardner,	282,600	166	159	276,800	18,369 00	5 -
Gloucester,	314,200	104	98	301,000	31,420 00	10
Great Barrington,	125,000	4	4	125,000	7,500 00	6
Greenfield,	6 1,020,740	404	378	989,840	86,432 45	7 -
Harvard,	12,000	3	2	11,900	1,200 00	10
Haverhill,	941,900	320	272	696,200	93,765 00	8 10
Huntington,	5,000	4	4	5,000	300 00	6
Lee,	30,000	24	22	28,800	1,800 00	6
Lenox,	40,000	6	6	40,000	2,400 00	6

1 No dividend declared.

2 Voluntary association.

3 \$6 a share on 4,350 shares preferred stock; \$2 a share on 3,000 shares common stock.

4 \$1 a share on 900 shares common stock; \$6 a share on 900 shares preferred stock.

5 Eight per cent. on \$141,300 common stock; 5 per cent. on \$141,300 preferred stock.

6 Includes \$20,740 employees' stock.

7 Eight and one-half per cent. on \$1,000,000 common stock; 1½ per cent. on \$15,420 employees' stock; 3½ per cent. on \$15,520 employees' stock; 1½ per cent. on \$17,250 employees' stock; 2 per cent. on \$19,960 employees' stock.

8 Two and one-half per cent. on \$933,700; 2½ per cent. on \$934,400; 2½ per cent. on \$937,000; 2½ per cent. on \$941,900.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

COMPANY.	Capital Stock.	STOCK- HOLDERS.		Value at Par of Stock held in Massachu- setts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.
Leominster,	\$220,000	3	2	\$219,900	\$17,600 00	8
Lowell,	1,176,400	495	454	1,125,900	117,640 00	10
Ludlow,	45,000	6	6	45,000	2,250 00	6
Malden,	1,068,000	43	42	1,062,700	149,520 00	14
Manchester,	205,800	52	49	192,600	20,580 00	10
Marlborough,	361,500	106	101	358,000	39,556 00	¹ 11
Milford,	132,500	4	3	132,400	6,250 00	² 5
Mill River (Williams- burg),	15,000	4	3	14,900	1,800 00	12
New England Power,	7,238,000	1,614	894	5,397,300	354,764 00	³ -
Northampton,	117,400	3	2	117,300	58,700 00	50
North Brookfield,	⁴ 60,000	1	1	60,000	3,600 00	6
Norton,	8,000	3	3	8,000	1,040 00	13
Pittsfield,	457,000	154	140	419,500	31,246 00	⁵ 8
Plymouth,	315,200	7	7	315,200	25,216 00	8
Provincetown,	60,000	4	4	60,000	4,800 00	8
Quincy,	300,000	97	93	292,800	45,000 00	15
Randolph,	140,000	3	3	140,000	7,800 00	⁶ 6
Salem,	795,000	16	15	794,500	79,500 00	10
Seekonk,	5,000	5	1	1,500	-	⁷ -
Shirley,	⁸ 70,200	38	37	137,900	3,510 00	⁹ 6
Stockbridge,	40,000	10	10	40,000	2,400 00	6
Sunderland,	11,000	3	3	11,000	-	⁷ -
Turners Falls Power,	¹⁰ 7,248,920	1,403	1,335	6,786,900	380,683 75	¹¹ 7
Tyngsboro,	¹² 7,500	4	4	7,500	-	⁷ -
Union (Franklin),	272,800	4	4	272,800	23,188 00	8 ¹ / ₂
United (Springfield),	2,400,000	458	399	2,141,600	283,875 00	¹³ 12
Ware,	132,000	6	6	132,000	9,240 00	7
Westborough,	36,500	20	18	36,200	3,650 00	10
Weymouth,	335,000	196	187	228,200	32,452 50	¹⁴ 10
Winchendon,	227,000	190	182	220,900	18,160 00	8
Worcester,	1,600,000	356	319	1,486,900	192,000 00	12
Worcester Suburban,	800,000	538	510	760,400	96,000 00	12

¹ Five and one-half per cent. on \$357,700; ⁵/₂ per cent. on \$361,500.² One and a quarter per cent. on \$102,500; ³/₄ per cent. on \$132,500.³ Four per cent. on \$3,800,000 common stock; 6 per cent. on \$3,438,000 preferred stock.⁴ Unincorporated.⁵ Six per cent. on \$375,000; 2 per cent. on \$437,300.⁶ One and one-half per cent. on \$100,000; ⁴/₂ per cent. on \$140,000.⁷ No dividend declared.⁸ \$35,100 common stock; \$35,100 preferred stock.⁹ Four per cent. on \$35,100 common stock; 6 per cent. on \$35,100 preferred stock.¹⁰ Includes \$21,420 employees' stock.¹¹ Seven per cent. on \$7,227,500 common stock; 7 per cent. on \$21,420 employees' stock.¹² Par value, \$25.¹³ Three per cent. on \$2,304,100; 3 per cent. on \$2,358,400; 6 per cent. on \$2,400,000.¹⁴ Two and one-half per cent. on \$300,000; ²/₂ per cent. on \$329,500; 5 per cent. on \$334,300.

TABLE 2.

The following table shows the value of the several electric plants as assessed by the local authorities, and the amounts paid by the companies for taxes, including in the case of gas companies only the amounts paid on account of their electric plants:—

COMPANY.	Value of Property Assessed locally.	Taxes.
Abington and Rockland,	\$361,165	\$11,150 95
Adams,	— ¹	2,301 48
Agawam,	98,242	2,934 03
American Woolen (Maynard),	26,372	500 28
Amesbury,	179,075	9,061 31
Amherst,	— ¹	5,861 63
Athol,	— ¹	16,238 45
Attleboro,	324,125	15,745 65
Ayer,	37,175	1,240 85
Barnes, A. W., Specialty Co. (Boston),	—	105 06
Beverly,	— ¹	21,701 72
Blackstone,	— ¹	497 20
Block Plant (Boston),	—	205 78
Bossidy, Jas. F. (West Stockbridge),	9,200	262 67
Buzzards Bay (Falmouth),	235,290	5,549 16
Cambridge,	2,006,000	83,819 65
Central Mass. Electric,	292,775	10,262 81
Central Mass. Power (Palmer),	110,320	— ²
Charlemont,	2,000	81 31
Charlestown,	— ¹	10,647 02
Chester,	4,500	142 09
Citizens' (Nantucket),	— ¹	1,001 12
Clinton,	— ¹	5,355 45
Eastern Massachusetts,	239,456	7,637 76
Easthampton,	— ¹	9,746 19
Edison (Boston),	38,003,370	938,178 66
Edison (Brockton),	2,113,070	54,468 22
Fall River,	2,431,150	68,928 17
Fitchburg,	— ¹	26,893 03
Franklin County Power,	8,000	— ³
Franklin (Turners Falls),	71,450	1,932 96
Gardner,	287,050	9,000 00
Gloucester,	469,300	13,209 11
Great Barrington,	119,577	2,863 30
Greenfield,	1,423,012	28,284 41
Harvard,	15,750	284 17
Haverhill,	1,260,875	36,185 77
Holyoke Water Power,	131,930	3,416 50
Huntington,	4,000	142 18
Lawrence,	— ¹	34,909 34
Lee,	17,080	863 32
Lenox,	81,308	1,518 87
Leominster,	319,555	8,871 61
Lowell,	1,430,950	73,157 87

¹ Included in assessed value of gas property.

² Plant leased; operated by Central Massachusetts Electric Company.

³ Plant leased; operated by Athol Gas and Electric Company.

TABLE 2 — *Concluded.*

COMPANY.	Value of Property Assessed locally.	Taxes.
Ludlow,	\$40,670	\$1,200 35
Lynn,	- ¹	69,110 67
Malden,	2,070,950	56,831 46
Manchester,	234,000	5,613 91
Marlborough,	565,868	15,357 47
Milford,	147,950	2,950 50
Mill River (Williamsburg),	20,000	438 67
New Bedford,	- ¹	70,510 99
Newburyport,	- ¹	9,264 88
New England Power,	3,867,645	116,400 00
North Adams,	- ¹	15,541 59
Northampton,	292,000	11,330 94
North Brookfield	25,000	566 71
Norton,	850	110 86
Parsons, Daniel C. (Pepperell),	-	531 29
Pepperell,	54,498	643 41
Pittsfield,	603,200	17,222 19
Plymouth,	352,387	8,404 01
Provincetown,	40,700	1,512 06
Quincy,	567,475	27,556 19
Randolph,	46,500	1,713 49
Salem,	1,792,100	42,467 25
Seekonk,	5,000	194 54
Shirley,	33,579	1,729 43
Southeastern (Marion),	- ¹	5,464 77
Spencer,	- ¹	304 11
Stockbridge,	35,200	1,190 73
Suburban (Revere),	- ¹	23,162 39
Sunderland,	8,000	232 40
Turners Falls Power,	5,602,945	95,823 98
Tyngsboro,	4,000	76 55
Union (Franklin),	251,500	7,249 98
United (Springfield),	4,606,539	117,636 20
Vineyard Lighting (Oak Bluffs),	- ¹	3,579 52
Ware,	92,010	3,493 33
Webster,	- ¹	10,174 38
Westborough,	30,362	- ²
Weymouth,	445,575	12,050 51
Williamstown,	- ¹	1,291 82
Winchendon,	51,940	2,265 41
Worcester,	3,369,400	118,082 55
Worcester Suburban,	724,555	40,838 00
	\$78,095,520	\$2,445,276 60

¹ Included in assessed value of gas property.² Plant leased; operated by Marlborough Electric Company.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Dynamos installed, as reported by the Different Companies on June 30 last.*

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated Kilowatts).	Dynamos (Total Reported Capacity in K. V. A.).
Abington and Rockland, .	500	725	—	—	600
Adams,	1 —	—	—	—	—
Agawam,	1 —	—	—	—	—
American Woollen (May- nard),	1 —	—	—	—	—
Amesbury,	500	1,320	—	—	795
Amherst,	1 —	—	—	—	—
Athol,	1,070	850	2,200	625	2,960
Attleboro,	² 1,349	² 550	—	1,500	² 1,864
Ayer,	¹ , ² 125	² 225	—	—	² 165
Barnes, A. W.,	270	475	—	—	300
Beverly,	1,129	—	—	1,500	1,875
Blackstone,	1 —	—	—	—	—
Block Plant (Boston), .	278	369	—	—	278
Buzzards Bay (Falmouth), .	¹ , ² 600	¹ , ² 1,490	—	—	¹ , ² 1,154
Cambridge,	3,200	6,000	—	7,750	13,787
Central Mass. Electric, .	1 —	—	—	—	—
Central Mass. Power (Palmer),	³ 814	³ 850	³ 1,200	³ 1,000	³ 3,025
Charlemont,	² 60	² 35	⁴ 100	—	81
Charlestown,	1 —	—	—	—	—
Chester,	—	⁵ , ⁶ 40	52	—	⁷ 29
Citizens' (Nantucket), .	240	² 85	—	100	170
Clinton,	² 400	² 750	—	—	² 250
Eastern Massachusetts, .	1 —	—	—	—	—
Easthampton,	1,900	—	—	3,300	4,075
Edison (Boston),	38,736	27,400	—	128,000	113,000
Edison (Brockton), . . .	4,500	—	—	19,000	23,150
Fall River,	3,500	—	—	15,250	19,062
Fitchburg,	2,250	3,100	500	2,500	5,500
Franklin County Power, .	—	—	435	—	—
Franklin (Turners Falls), .	1 —	—	—	—	—
Gardner,	—	⁶ 450	—	—	500
Gloucester,	1,000	1,650	—	1,000	2,500
Great Barrington,	150	150	839	—	625
Greenfield,	2,070	—	4,200	2,750	6,867
Harvard,	1 —	—	—	—	—
Haverhill,	2,575	500	—	7,500	9,937
Holyoke Water Power, . .	1,000	—	2,085	⁸ 1,750	2,950
Huntington,	125	80	—	—	45

¹ All current purchased.

² Not in regular use.

³ Operated by Central Mass. Electric Company.

⁴ Leased.

⁵ 25 horse power not in use.

⁶ Gasoline engines.

⁷ 17.5 kilowatts not in use.

⁸ K. V. A.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Dynamos, etc. — Continued.*

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated Kilowatts).	Dynamos (Total Reported Capacity in K. V. A.).
Lawrence,	¹ 25,996	³ 250	3,175	9,500	⁴ 12,350
Lee,	⁵ 350	⁵ 125	⁵ 120	—	⁵ 180
Lenox,	⁸ —	—	—	—	—
Leominster,	⁵ 900	⁵ 675	—	—	⁵ 425
Lowell,	⁷ 3,828	4,040	—	8,250	12,950
Ludlow,	⁶ —	—	—	—	—
Lynn,	3,900	⁸ 3,700	—	7,075	⁹ 11,739
Malden,	2,510	2,164	—	2,250	4,424
Manchester,	⁶ —	—	—	—	—
Marlborough,	835	1,761	—	—	1,100
Milford,	⁶ —	—	—	100	365
Mill River (Williamsburg), .	⁶ —	—	—	—	—
New Bedford,	8,400	—	—	37,000	40,000
Newburyport,	2,000	—	—	4,500	5,625
New England Power,	⁵ 2,850	—	55,100	⁵ 6,900	39,530
North Adams,	1,560	—	—	2,000	2,000
Northampton,	⁵ 1,200	⁵ 775	—	¹⁰ 500	⁵ 1,195
North Brookfield,	⁶ —	—	—	—	—
Norton,	⁶ —	—	—	—	¹¹ 24
Pepperell,	⁵ —	—	—	—	—
Pittsfield,	¹² 2,090	1,000	—	1,750	2,950
Plymouth,	1,000	1,000	—	1,000	720
Provincetown,	—	¹³ 120	—	125	215
Quincy,	1,000	1,450	—	1,500	2,975
Randolph,	⁵ 250	⁵ 570	—	—	⁵ 350
Salem,	4,400	3,035	—	15,000	21,250
Seekonk,	⁶ —	—	—	—	—
Shirley,	⁶ —	—	—	—	—
Southeastern (Marion), . . .	—	80	—	—	⁵ 275
Spencer,	¹⁴ 150	—	—	—	—
Stockbridge,	⁵ —	—	—	—	—
Suburban (Revere),	1,208	1,300	—	500	1,400
Sunderland,	⁶ —	—	—	—	—
Turners Falls Power,	—	—	69,845	—	50,550
Tyngsboro,	⁵ —	—	—	—	¹⁵ 50
Union (Franklin),	350	⁵ 275	—	—	⁵ 250
United (Springfield), . . .	11,204	—	2,835	33,600	4,530
Vineyard Lighting (Oak Bluffs),	¹⁵ 850	¹⁵ 920	—	—	⁵ 575

¹ Substation not in regular use, 286 horse power.² Andover, none in regular use.³ Fitchburg engine held in reserve.⁴ Alternating at Andover held in reserve.⁵ Not in regular use.⁶ All current purchased.⁷ Two 150 horse power boilers not in regular use.⁸ Being dismantled.⁹ 450 K. V. A. not in regular use.¹⁰ Incapacitated.¹¹ All out of service.¹² 1,040 horse power incomplete.¹³ Petroleum engine.¹⁴ One in reserve.¹⁵ Not in use.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Dynamos, etc. — Concluded.*

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated Kilowatts).	Dynamos (Total Reported Capacity in K. V. A.).
Ware,	¹ 250	¹ 350	—	—	¹ 150
Webster,	3,515	150	—	6,200	7,700
Westborough,	¹ 100	¹ 195	—	—	¹ 150
Weymouth,	1,638	550	² 400	2,250	3,255
Williamstown,	³ —	—	—	—	—
Winchendon,	³ —	—	1,050	—	845
Worcester,	9,350	—	—	38,500	43,700
Worcester Suburban,	2,950	—	—	5,400	6,070

¹ Not in regular use.² Leased.³ All current purchased.

TABLE 4.—*Line Statistics.*

The following table shows the total length of wire, the length of underground conduit, the length of wire in the same, the number of poles set (including therein all poles owned jointly, or to which the company has right of attaching wires) and the length of streets with overhead wires of each company on June 30 last:—

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, .	4,333,085	12,791	12,791	5,508	880	916,092
Adams,	806,454	—	—	¹ 1,029	537	146,965
Agawam,	1,373,334	—	—	¹ 1,184	569	138,240
American Woolen (Maynard),	743,240	—	—	1,405	105	213,490
Amesbury,	1,631,864	—	8,100	2,207	752	1,631,864
Amherst,	2,222,489	—	—	6,869	377	475,570
Athol,	2,028,701	—	—	2,736	81	2,026,091
Attleboro,	1,509,558	—	—	2,280	131	1,509,558
Ayer,	308,462	—	—	499	62	93,297
Beverly,	2,639,220	76,286	496,842	5,099	—	2,639,226
Blackstone,	417,965	—	—	761	36	417,965
Block Plant (Boston), .	44,803	—	—	—	—	—
Buzzards Bay (Falmouth),	3,191,229	—	—	7,186	2,215	3,191,229
Cambridge,	4,626,440	130,332	534,147	3,503	388	344,112
Central Mass. Electric, .	5,664,650	—	—	6,768	1,464	5,664,650
Charlemont,	20,040	—	—	41	—	10,810
Charlestown,	202,780	28,451	163,293	537	96	202,780
Chester,	³ —	—	—	61	4	³ —
Citizens' (Nantucket), .	261,627	—	—	791	6	78,500
Clinton,	1,321,086	—	—	2,063	374	234,960
Eastern Massachusetts, .	—	—	310,513	—	198	³ —
Easthampton,	1,235,753	—	—	1,774	341	187,000
Edison (Boston), . . .	47,195,201	3,112,610	17,539,598	67,995	6,390	7,257,155
Edison (Brockton), . .	7,465,373	232,909	161,729	10,984	1,145	1,735,370
Fall River,	4,334,651	124,423	1,628,640	8,156	499	896,100
Fitchburg,	2,103,289	39,253	401,038	⁴ 3,406	668	—
Franklin (Turners Falls),	741,279	—	9,979	1,470	461	126,412
Gardner,	1,814,931	—	—	⁵ 2,780	1,312	429,677
Gloucester,	1,728,700	58,011	192,134	4,663	350	100,000
Great Barrington, . . .	1,963,774	185	185	2,721	670	1,963,774
Greenfield,	4,359,396	—	22,000	⁶ 6,570	910	897,206
Harvard,	455,457	—	—	658	139	252,278
Haverhill,	2,856,487	30,434	361,247	1,496	594	1,638,970
Holyoke Water Power, .	231,000	—	—	78	90	47,610
Huntington,	44,140	245	—	116	5	16,074
Lawrence,	6,189,699	59,961	184,016	9,550	418	6,189,699
Lee,	728,498	—	—	1,345	95	717,706
Lenox,	143,297	132,747	142,331	132	12	143,297
Leominster,	1,462,013	—	—	1,516	780	142,401
Lowell,	5,475,832	66,464	403,581	7,152	475	5,475,832

¹ Includes 8 steel towers.⁴ Includes 2 steel towers 45 and 55 feet.² Includes 2 steel towers.⁵ Includes 2 50-foot steel towers.³ No record.⁶ Includes 2 40 foot steel towers.

TABLE 4. — *Line Statistics* — Concluded.

COMPANY.	Total Length of Wire (feet).	Length of Under-ground Conduit (feet).	Length of Wires in Conduit (feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with overhead Wires (feet).
Ludlow,	367,192	—	—	460	¹ 406	49,353
Lynn,	6,999,930	176,419	1,268,718	² 13,697	482	6,999,930
Malden,	7,194,069	135,779	1,196,289	8,332	2,200	4,066,984
Manchester,	6,975	127,901	133,899	30	65	2,900
Marlborough,	3,281,106	—	—	5,335	453	3,281,146
Milford,	1,125,173	—	—	1,820	231	262,095
Mill River (Williamsburg),	237,682	—	—	335	25	24,763
New Bedford,	5,285,294	105,717	694,370	10,399	³ 1,555	5,879,294
Newburyport,	628,569	—	1,655	1,504	47	628,569
New England Power,	11,451,836	—	—	107	⁴ 8,281	10,896
North Adams,	1,259,624	200	200	1,372	494	165,158
Northampton,	1,961,233	11,120	1,708	2,660	359	135,273
North Brookfield,	364,858	—	—	634	6	364,858
Norton,	162,577	—	—	273	22	162,577
Pepperell,	290,179	—	—	584	91	⁵ —
Pittsfield,	4,778,617	71,243 $\frac{1}{2}$	69,778	6,710	⁶ 1,551	969,000
Plymouth,	1,950,470	5,343 $\frac{1}{2}$	34,504	3,706	144	2,586,987
Provincetown,	270,424	—	—	490	2	270,424
Quincy,	2,631,000	—	—	4,239	342	654,000
Randolph,	1,094,884	—	—	1,532	37	1,094,884
Salem,	1,548,319	89,236 $\frac{1}{2}$	579,188	2,785	421	1,066,639
Seekonk,	724,277	—	—	837	114	163,325
Shirley,	416,613	—	—	524	370	60,156
Southeastern (Marion),	2,128,485	14,175	27,325	4,298	285	2,128,485
Spencer,	400,112	—	—	922	32	52,538
Stockbridge,	836,884	43,288	71,077	1,309	773	836,884
Suburban (Revere),	3,121,966	10,089	1,581	2,457	894	1,849,442
Sunderland,	134,291	—	—	363	43	97,680
Turners Falls Power,	2,547,795	—	—	246	1,179	2,547,795
Tyngsboro,	300,412	—	—	524	75	⁶ —
Union (Franklin),	2,781,410	—	—	4,165	731	564,965
United (Springfield),	3,662,526	946,475	4,977,266	9,244	774	731,397
Vineyard Lighting (Oak Bluffs),	729,789	—	—	1,096	109	728,058
Ware,	803,519	—	—	1,164	239	803,519
Webster,	3,369,404	1,925	7,314	5,781	174	3,369,404
Westborough,	599,118	—	—	998	36	599,118
Weymouth,	2,505,011	—	—	2,921	261	2,505,011
Williamstown,	378,466	—	—	544	104	44,193
Winchendon,	536,222	2,179	4,482	1,065	180	536,222
Worcester,	3,865,602	492,023	5,120,637	10,731	6,013	3,565,602
Worcester Suburban,	5,070,481	—	—	7,927	1,094	5,070,481

¹ Includes 2 40-foot steel towers.⁴ Includes 2,363 steel towers, assorted sizes.² Includes 28 25-foot steel towers.⁵ No record.³ Includes 197 steel towers, from 36 to 75 feet.⁶ Includes 96 35-foot steel towers.

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers of the electric companies and the gas companies supplying electricity (not including the hydroelectric companies) for each kind of commercial lights installed, number of motors and connected load for all customers except in the supply to other companies or municipal plants, June 30, 1918.

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Power Lighting and
Abington and Rockland,	—	3,266	—	33	110	4,652.45	628	3,043.59	7,696.04
Adams,	—	1,005	—	42	—	767.21	74	541.13	1,308.34
Agawam,	—	443	—	9	7	248.34	51	906.76	1,155.10
American Woolen (Maynard),	—	898	—	—	29	725.55	29	32.50	758.05
Amesbury,	—	1,430	—	50	42	1,305.99	315	1,706.00	3,011.99
Amherst,	—	1,532	—	7	105	1,128.74	160	2,113.90	3,242.64
Athol,	—	1,971	—	19	109	1,994.52	— ¹	6,230.08	8,224.60
Attleboro,	—	2,238	9	—	143	2,783.45	425	2,305.89	5,089.34
Ayer,	—	509	1	45	1	581.82	64	179.63	761.45
Barnes, A. W.,	—	60	—	—	6	30.26	9	70.00	100.26
Beverly,	—	2,577	—	7	81	3,393.25	134	703.11	4,096.36
Blackstone,	—	339	—	—	7	213.71	35	261.10	474.81
Block Plant (Boston),	—	139	1	3	9	178.35	20	80.00	258.35
Buzzards Bay (Falmouth),	—	1,729	—	12	112	1,385.94	226	254.63	1,640.57
Cambridge,	—	7,064	—	159	430	7,781.46	1,878	9,695.02	17,476.48
Central Mass. Electric,	—	2,988	—	30	117	2,106.41	5,916	4,413.71	6,520.12

¹ No record.

TABLE 5. — Connected Load Statistics — Continued.

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Charlemont,	—	41	—	13	1	30.52	—	—	30.52
Charlestown,	—	428	—	13	130	—	480	4,788.33	—
Chester,	—	58	—	—	1	65.59	—	—	65.59
Citizens' (Nantucket),	—	401	—	—	—	204.55	—	—	204.55
Clinton,	—	1,100	2	48	6	1,230.88	80	628.50	1,859.38
Easthampton,	—	944	—	15	45	690.59	79	7,290.45	7,981.04
Edison (Boston),	10	91,047	293	1,136	12,525	149,255.00	—	185,940.00	335,195.00
Edison (Brockton),	1	7,223	4	116	454	9,598.35	1,846	10,638.37	20,236.72
Fall River,	—	8,312	—	42	309	9,346.30	1,425	14,883.00	24,229.30
Fitchburg,	—	3,235	—	27	134	3,564.43	880	5,450.86	9,015.29
Franklin (Turners Falls),	—	982	—	12	89	626.89	321	755.50	1,382.39
Gardner,	—	2,963	—	20	282	1,581.56	358	2,935.16	4,516.72
Gloucester,	—	2,632	—	160	354	3,714.74	179	923.00	4,637.74
Great Barrington,	—	1,144	—	22	117	1,722.89	362	1,059.50	2,782.39
Greenfield,	—	4,444	2	22	348	3,494.03	950	4,805.49	8,299.52
Harvard,	—	108	—	17	—	147.96	18	54.38	202.34
Haverhill,	—	4,821	2	180	249	6,309.67	1,367	4,593.12	10,902.79
Holyoke Water Power,	—	—	—	7	—	—	—	—	—
Huntington,	—	87	—	1	3	50.66	3	2.58	53.24
Lawrence,	2	4,139	2	184	359	5,988.59	1,480	4,454.65	10,443.24
Lee,	—	502	—	—	52	779.48	54	450.00	1,229.48

Lenox,	233	—	—	14	445.36	47	197.30	642.66
Leominster,	1,559	—	93	6	1,075.52	339	2,201.25	3,336.77
Lowell,	5,926	3	178	410	11,268.75	1,976	11,544.60	22,811.35
Ludlow,	613	—	1	10	278.33	20	57.09	335.42
Lynn,	13,057	—	142	513	12,334.80	991	6,079.90	18,414.70
Malden,	12,981	2	89	375	14,366.50	1,043	4,411.70	18,778.20
Manchester,	508	1	5	18	197.50	64	89.50	287.00
Marlborough,	2,863	3	6	225	3,771.69	4,073	3,037.64	6,809.33
Millford,	1,013	6	86	3	1,255.44	162	702.19	1,957.63
Mill River (Williamsburg),	178	—	7	185	220.29	15	130.88	351.17
New Bedford,	6,068	46	164	498	7,715.34	2,661	24,293.86	32,009.20
Newburyport,	1,036	—	1	73	831.00	— ¹	3,070.00	3,901.00
North Adams,	2,492	—	111	5	2,148.57	286	1,869.56	4,018.13
Northampton,	2,132	—	179	2	2,602.69	400	1,288.92	3,891.61
North Brookfield,	431	—	4	4	243.25	596	444.85	688.10
Norton,	128	—	—	3	85.36	5	29.00	114.36
Pepperell,	241	—	7	2	113.68	— ¹	1,338.75	1,452.43
Pittsfield,	4,538	4	58	417	4,499.14	558	6,834.00	11,333.14
Plymouth,	2,455	—	40	170	2,003.10	282	2,135.05	4,138.15
Provincetown,	678	—	—	3	438.20	3	2.06	440.26
Quincy,	6,158	—	47	104	4,846.74	271	2,270.82	7,117.56
Randolph,	1,128	—	31	21	924.96	98	359.00	1,283.96
Salem,	5,018	—	31	260	6,920.06	3,735	9,170.76	16,090.82
Seekonk,	257	—	4	12	294.44	16	82.43	376.87
Shirley,	180	—	2	3	109.51	4	309.00	418.51
Southeastern (Marion),	1,215	—	55	105	971.99	163	769.87	1,741.86
Spencer,	280	—	25	2	314.85	128	1,071.75	1,386.60
Stockbridge,	342	—	7	22	517.80	61	650.00	1,167.80
Suburban (Revere),	6,386	—	59	74	4,750.08	159	1,122.73	5,872.81
Sunderland,	114	—	12	—	67.40	11	23.60	91.00

1 No record.

TABLE 5. — *Connected Load Statistics* — Concluded.

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Tyngsboro,	1	105	—	1	1	83.24	—	—	83.24
Union (Franklin),	1	1,615	—	18	70	1,399.56	390	1,978.00	3,377.56
United (Springfield),	1	16,308	—	116	790	27,563.58	2,060	14,790.28	42,353.86
Vineyard Lighting (Oak Bluffs),	1	674	—	2	14	— ¹	17	17.00	17.00
Ware,	1	959	—	5	27	476.75	472	351.36	828.11
Webster,	1	3,579	—	21	137	1,827.12	401	2,580.72	4,407.84
Weymouth,	1	2,011	—	23	32	1,059.67	257	1,384.60	2,444.27
Williamstown,	1	696	—	30	—	535.31	45	127.48	662.79
Winchendon,	1	558	—	4	26	520.57	211	1,116.30	1,636.87
Worcester,	1	19,819	—	563	845	19,261.60	28,105	20,966.20	40,227.80
Worcester Suburban,	1	4,184	—	187	37	2,878.80	704	5,387.98	8,266.78

¹ No record.

TABLE 6. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the maximum station load in kilowatts during the year, the maximum station load in kilowatts on day of least output, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several companies for the year ending June 30, 1918.

COMPANY.	TOTAL K. W. HOURS GENERATED —		Total K. W. Hours bought.	MAXIMUM STATION LOAD IN K. W.		K. W. Hours for Street Lights.	K. W. Hours sold to Commercial Customers.	K. W. Hours sold to Power Companies.	K. W. Hours sold to Street Railways.	K. W. Hours sold to Other Companies.
	By Steam.	By Water Power.		During the Year.	On Day of least Output.					
Abington and Rockland,	—	—	6,313,112	2,250	410	215,924	711,244	4,101,512	—	—
Adams,	—	—	1,276,654	— ¹	— ¹	— ¹	304,990	438,286	—	18,690
Agawam,	—	—	3,533,102	15,568	3,251	51,407	75,722	2,191,614	—	973,733
American Woolen (Maynard),	—	—	387,129	215	61	85,890	162,862	2,373	—	—
Amesbury,	—	—	3,255,053	19,525	250	123,615	351,884	1,361,764	—	254,446
Amherst,	—	—	3,735,834	— ¹	— ¹	141,807	317,772	252,840	2,734,850	30,014
Athol,	—	—	4,268,406	1,650	500	171,119	443,236	3,019,577	2,063,590	—
Attleboro,	—	—	1,532,400	1,800	750	216,234	663,860	2,155,340	—	75,460
Ayer,	—	—	742,600	270	95	42,254	241,926	146,693	—	231,720
Beverly,	—	—	—	1,260	600	924,656	890,702	348,711	—	330,200
Blackstone,	—	—	329,754	— ¹	— ¹	41,295	67,059	159,954	—	—
Barnes, A. W. (Boston),	—	—	88	— ¹	— ¹	— ¹	153,610	51,792	—	—
Block Plant (Boston),	—	—	4,240	222.3	16.4	— ¹	358,150	107,894	—	—
Buzzards Bay (Palmouth),	—	—	1,110,800	5,274 ⁴	25 ⁵	64,908	842,528 ⁴	175,268 ⁴	—	—
Cambridge,	—	—	8,187	7,600	1,750	905,097	3,696,375	14,615,279	—	736,100
Central Mass. Electric,	—	—	11,397,336	— ³	— ³	234,939	470,472	4,637,004	2,901,980	2,522,137
Central Mass. Power (Palmer),	—	—	—	— ¹	— ¹	— ¹	— ¹	— ¹	— ¹	1,069,100
Charlemont,	—	—	19,241	— ¹	— ¹	7,554	11,163	—	—	—
Charlestown,	—	—	2,977,773	— ¹	— ¹	712,911	607,823	1,176,791	—	—
Chester,	—	—	—	— ¹	— ¹	— ¹	17,167	—	—	—
Citizens' (Nantucket),	—	—	—	94 ⁵	36 ⁵	27,124	50,312	—	—	—
Clifton,	—	—	2,280,368	550	130	171,818	297,428	513,205	—	925,620

¹ No record.² Includes kilowatts generated by water power.³ Not given.⁴ Estimated.⁵ Amperes.

TABLE 6. — *Electric Current generated and sold* — Concluded.

COMPANY.	TOTAL K. W. HOURS GENERATED —		Total K. W. Hours bought.	MAXIMUM STATION LOAD IN K. W.		K. W. Hours for Street Lights.	K. W. Hours sold to Commercial Customers.	K. W. Hours sold to Street Railways.	K. W. Hours sold to Other Companies.
	By Steam.	By Water Power.		During the Year.	On Day of least Output.				
Eastern Massachusetts,	—	—	14,373,460	—	—	—	—	—	12,615,430
Easthampton, . . .	2,717,560	—	21,684,504	7,800	110	93,162	187,967	1,281,764	4,964,070
Edison (Boston), . .	267,646,180	—	5,456,465	83,966	25,794	20,414,425	85,970,251	10,699,780	7,207,459
Edison (Brookton), .	30,286,260	—	—	9,000	1,800	1,030,097	3,491,204	—	6,313,112
Fall River, . . .	31,529,200	—	23,492	9,750	1,900	2,007,506	3,092,449	—	565,348
Fitchburg, . . .	11,306,400	532,100	280,223	3,490	625	741,090	1,169,596	—	233,720
Franklin County Power,	—	651,267	—	—	—	—	—	—	651,267
Franklin (Turners Falls),	—	—	1,536,780	—	—	181,620	230,245	770,286	—
Gardner, . . .	—	—	4,763,825	1,600	240	204,780	612,929	—	394,097
Gloucester, . . .	2,771,227	—	—	960	440	245,900	769,649	—	—
Great Barrington, . .	—	1,172,270	903,252	545	140	54,932	453,272	—	—
Greenfield, . . .	1,472,170	10,435,420	3,015,000	3,062	1,096	387,835	1,193,146	1,909,430	3,345,914
Harvard, . . .	—	—	113,913	—	—	9,972	19,445	—	—
Haverhill, . . .	9,645,780	—	—	3,700	750	460,479	2,081,188	—	302,710
Holyoke Water Power,	398,680	—	—	1,060	520	—	—	3,890,157	216,683
Huntington, . . .	—	3,708,160	—	—	—	4,157	15,482	—	—
Lawrence, . . .	2,629,050	—	—	3,161	1,261	1,463,031	2,646,046	—	—
Lee, . . .	7,213,149	250,667	791,407	425	70	23,973	425,635	—	—
Lenox, . . .	—	—	315,677	140	40	31,652	123,252	—	—
Leominster, . . .	—	—	3,559,707	1,100	300	162,697	354,475	2,491,048	9,580
Lowell, . . .	28,179,512	—	2,804	8,000	2,350	2,087,629	3,835,874	1,265,204	81,982
Ludlow, . . .	—	—	1,656,928	—	—	40,758	104,790	1,451,758	—
Lynn, . . .	15,862,720	—	—	5,200	1,800	1,678,745	4,743,245	5,847,568	119
Malden, . . .	5,113,880	—	9,404,600	4,500	1,860	1,430,740	3,540,501	7,077,500	113,388
Manchester, . . .	—	—	330,200	200	65	64,470	164,731	22,801	—
Marlborough, . . .	254,905	—	5,063,710	1,495	465	248,733	828,142	2,510,644	480,270
Millford, . . .	—	—	1,463,419	632	140	217,941	312,919	703,568	—
Mill River (Williamsburg),	—	—	177,700	—	—	13,292	29,267	103,835	—
New Bedford, . . .	62,831,921	—	—	17,800	3,100	1,494,091	3,617,077	8,143,700	—

Newburyport,	8,905,320	107,902,680	—	2,550	1,900	268,960	324,649	4,796,033	28,101,462	2,989,000
New England Power,	7,356,939	131,784,488	—	2,000	550	276,639	907,804	2,975,326	85,735,845	90,510,141
North Adams,	6,367,635	2,873,100	—	1,240	620	234,240	906,519	1,031,787	2,975,326	1,011,195
Northampton,	13,400	610,742	—	1,346	8	15,080	51,525	441,993	1,031,787	177,700
North Brookfield,	—	75,460	—	—	—	—	25,554	23,622	—	—
North,	—	2,099,592	—	—	—	9,000 ¹	26,818	2,024,895	—	—
Pepperell,	—	2,079,060	—	3,300	850	701,985	2,129,905	6,773,148	2,024,895	12,651
Pittsfield,	10,221,130	2,863,315	—	1,000	100	135,600	1,029,862	2,535,727	6,773,148	20,880
Plymouth,	1,593,519	126,835	—	87	36	38,528	71,255	2,204	2,535,727	427,000
Provincetown,	—	564,300	—	1,346	609	493,811	1,210,061	2,381,510	2,204	—
Quincy,	5,003,846	—	—	—	—	61,167	152,937	230,912	2,381,510	—
Randolph,	—	—	—	—	—	543,978	1,638,501	14,922,592	230,912	—
Salem,	33,103,670	—	—	11,300	3,700	14,059	46,756	30,328	14,922,592	14,379,000
Seekonk,	—	125,008	—	—	—	80,650	79,939	70,939	30,328	23,492
Shirley,	—	4,284,393	—	—	—	18,000 ¹	215,950	355,557	79,939	3,567,004
Southeastern (Marion),	—	4,869,830	—	—	—	50,101	43,243	58,699	215,950	3,974,115
Spencer,	—	1,194,773	—	—	—	18,043	202,493	147,331	43,243	—
Stockbridge,	—	2,024,972	—	—	—	18,043	1,828,291	363,348	202,493	1,604,357
Suburban (Revere),	544,100	2,886,748	—	1,900	850	443,400	1,828,291	363,348	1,828,291	2,400
Sunderland,	—	30,014	—	—	—	6,288	14,959	6,224	443,400	—
Turners Falls Power,	—	6,460,020	—	51,000	6,000	8,400 ¹	11,484	26,509,222	10,346,305	79,002,314
Tyngsboro,	—	19,884 ¹	—	2,360	—	97,470	410,552	2,641,724	—	3,185,308
Union (Franklin),	—	7,310,503	—	15,000	4,500	4,664,779	9,554,758	21,906,989	2,107,550	1,604,050
United (Springfield),	28,277,666	12,006,500	—	115 ⁵	57 ⁶	30,343	241,746	7,150	21,906,989	—
Vineyard Lighting (Oak Bluffs),	405,510	—	—	—	—	145,149	197,281	270,528	21,906,989	—
Ware,	—	716,022	—	—	—	451,242	864,404	7,203,357	197,281	—
Webster,	11,387,090	—	—	3,750	550	122,372	499,572	1,676,359	7,203,357	—
Weymouth,	5,141,800	97,710	—	1,750	635	69,202	199,542	51,465	1,676,359	1,911,288
Williamstown,	—	445,196	—	—	—	82,003	157,135	1,295,247	51,465	190
Winchendon,	—	701,010	—	5,650	210	3,395,061	9,548,841	32,147,134	1,295,247	6,328,911
Worcester,	50,806,500	11,101,300	—	17,000	4,000	202,519	683,928	7,166,759	9,548,841	—
Worcester Suburban,	—	10,445,581	—	—	—	—	—	—	1,044,000	—

^a Estimated.

² Not given.

• No record.

Unknown.

⁵ Amperes.

TABLE 7. — *Amount of Electric Current sold to Other Companies and Municipalities for the Years ending June 30, 1917, and 1918.*

SELLING COMPANY.	Buying Company.	Number of K.W. Hrs. 1917.	Number of K.W. Hrs. 1918.	Amount re- ceived, 1918.
Adams,	New England Power Co.,	16,300	18,670	\$417 30
Agawam,	Northern Connecticut,	678,300	973,733	12,604 50
American Woolen (Assabet Mills),	American Woolen (Maynard), . .	360,619	387,129	17,420 81
Amesbury,	Town of Merrimac,	363,101	253,696	5,527 45
Amherst,	Exeter and Hampton Light Co., .	—	750	37 50
Attleboro,	Sunderland,	29,453	30,014	1,200 56
Ayer,	Norton,	32,450	75,460	1,758 90
	Town of Groton,	179,800	231,720	4,884 40
Bel lows Falls,	New England Power,	920,863	398,931	1,595 72
Berkshire Street Railway, . .	New England Power,	1,700	751,100	5,665 05
Beverly,	Manchester,	352,000	330,200	12,864 72
Blackstone Valley,	Union (Franklin),	4,906,096	7,308,929	74,637 32
Cambridge,	Town of Belmont,	671,505	726,100	19,060 12
Cape Cod Storage,	Provincetown,	125,149	126,835	4,117 32
	North Brookfield,	449,614	610,742	10,447 29
Central Mass. Electric,	Spencer,	577,933	1,194,773	14,776 14
	Ware,	512,861	716,622	20,363 32
Central Mass. Power,	Central Mass. Electric,	1,517,300	1,069,100	23,018 14
	Ayer,	420,540	742,600	13,774 24
Clinton,	Harvard,	56,111	113,913	2,645 94
	Leominster,	2,201,383	69,107	1,036 62
Connecticut River of New Hampshire,	New England Power,	69,809,238	62,320,495	222,845 70
Dalton Power,	Pittsfield,	341,280	406,380	3,653 01
Danvers, town of,	Middleton,	31,042	25,572	1,150 64
Deerfield Pulp,	New England Power,	—	1,121,600	6,340 00
DeJonge Co.,	New England Power,	—	574,224	11,538 20
Denning Realty,	Pittsfield,	174,800	47,680	286 08
Eastern Mass.,	Malden,	2,167,800	9,404,600	119,725 55
	Suburban (Revere),	407,700	2,797,500	42,721 95
	City of Peabody,	75,000	413,330	11,676 03
Easthampton,	Northampton,	859,400	2,873,100	29,480 70
	Turners Falls Power,	16,700	2,090,970	31,799 39
	Barnes, A. W., Specialty,	2,324	88	17 10
	Block Plant (Boston),	1,453	4,240	337 47
	Cambridge,	8,142	8,142	379 75
Edison (Boston),	Charlestown,	2,851,455	2,977,773	36,522 87
	Union (Franklin),	1,418	1,574	216 46
	Town of Norwood,	2,096,400	2,331,800	38,603 90
	Town of Wakefield,	612,750	873,220	18,614 70
	Town of Wellesley,	983,310	1,014,950	22,433 90
Edison (Brockton),	Abington and Rockland,	6,190,225	6,313,112	81,518 05
Estey Organ Co.,	New England Power,	—	22,504	917 36
Fall River,	Narragansett,	3,204	3,629	72 58
	Tiverton,	199,885	561,719	12,656 64
Fitchburg,	New England Power,	231,000	162,700	2,189 50
	Town of Lunenburg,	62,200	70,970	1,774 25
Franklin County,	Athol,	670,643	651,267	6,059 27
	New England Power,	—	31,100	320 53
Gardner,	Town of Ashburnham,	134,725	167,715	3,876 31
	Town of Princeton,	42,011	45,452	1,142 80
	Town of Templeton,	147,436	149,830	3,745 77
General Electric,	Pittsfield,	37,120	816,000	12,946 05
Greenfield,	Amherst,	1,597,751	1,477,914	14,391 11
	Turners Falls Power,	1,510,000	1,868,000	18,557 60
Haverhill,	Plaistow,	36,920	39,370	1,830 20
	Salem (N. H.),	31,240	53,980	2,272 98
	Town of Georgetown,	111,200	115,050	3,749 91
	Town of Groveland,	101,760	94,310	3,266 42
Holyoke Water Power,	City of Holyoke,	—	216,683	2,383 29
Holyoke, city of,	South Hadley,	334,480	345,120	6,902 40
Hull, town of,	Abington and Rockland,	215	—	—

TABLE 7.—*Amount of Electric Current sold to Other Companies, etc.*—
Continued.

SELLING COMPANY.	Buying Company.	Number of K.W. Hrs. 1917.	Number of K.W. Hrs. 1918.	Amount re- ceived, 1918.
Ipswich, town of, . . .	Town of Rowley, . . .	63,171	53,050	\$2,296 15
Lancaster Mills, . . .	New England Power, . . .	-	1,428,600	18,325 59
Lee, . . .	Lenox, . . .	-	1,447	28 94
Leominster, . . .	Clinton, . . .	2,690	9,580	239 51
Lowell, . . .	Edison (Boston), . . .	5,253	5,122	305 22
Lynn, . . .	Town of Littleton, . . .	52,990	76,860	3,249 35
	City of Peabody, . . .	-	119	8 57
Malden, . . .	Eastern Mass., . . .	20,100	20,060	270 96
	Edison (Boston), . . .	635	4,080	323 53
	Suburban (Revere), . . .	1,026,698	89,248	2,058 39
Mansfield, town of, . . .	Union (Franklin), . . .	5,530	-	-
Marlborough, . . .	New England Power, . . .	14,380	200,710	6,397 11
Mass. Northeastern Street Railway, . . .	Town of Shrewsbury, . . .	233,100	279,560	6,709 44
Merrimac Valley, . . .	Amesbury, . . .	19,227	4,587	321 09
Metropolitan Water and Sewerage Board, . . .	Amesbury, . . .	1,667,402	261,466	2,266 24
Milford & Uxbridge Street Railway, . . .	Edison (Boston), . . .	3,490,490	5,447,263	34,045 38
Monument Mills, . . .	New England Power, . . .	6,196,589	7,932,007	42,039 63
	Milford, . . .	327,196	370,019	10,159 14
	Great Barrington, . . .	243,028	903,252	11,850 74
	Stockbridge, . . .	1,402,765	2,024,672	28,345 43
Narragansett, . . .	Attleboro, . . .	-	1,532,400	19,852 31
Nashua River (Pepperell), . . .	Seekonk, . . .	142,751	125,008	3,798 21
New Bedford & Onset Street Railway, . . .	Parsons, D. C. (Pepperell), . . .	14,177	-	-
Newburyport, . . .	Southeastern Mass., . . .	2,750,570	4,860,830	64,319 25
	Amesbury, . . .	987,210	2,989,000	38,212 03
	Athol, . . .	1,943,139	3,616,949	39,786 44
	Adams, . . .	-	715,700	11,191 50
	Central Mass., . . .	7,578,431	10,295,519	117,544 03
	Clinton, . . .	4,084,200	2,270,788	24,978 67
	Fitchburg, . . .	2,160,210	279,823	2,073 46
	Gardner, . . .	4,251,920	4,763,825	77,562 22
	Leominster, . . .	606,800	3,490,600	38,396 60
	Marlborough, . . .	3,357,152	5,063,710	64,573 40
	Milford (Mass.), . . .	863,674	1,093,400	19,744 40
	Milford (N. H.), . . .	489,193	618,557	6,330 37
New England Power, . . .	New Hampshire W. & E., . . .	696,228	1,036,386	14,950 37
	Rhode Island Power, . . .	38,249,909	24,187,227	139,618 17
	Rockville & Willimantic, . . .	3,292,231	4,974,898	62,590 52
	Shirley, . . .	696,984	4,668,139	58,350 72
	Turners Falls Power, . . .	-	897,000	9,071 97
	Winchendon, . . .	749,086	701,010	12,316 34
	Worcester, . . .	10,669,750	11,009,100	71,363 87
	Worcester Suburban, . . .	7,881,384	10,443,940	137,997 55
	Town of Boylston, . . .	29,620	35,880	897 00
	Town of Holden, . . .	126,880	128,010	3,200 25
	Town of Sterling, . . .	90,800	97,760	2,444 00
	Town of West Boylston, . . .	111,360	121,920	3,048 00
	Adams, . . .	982,238	560,954	9,568 56
North Adams, . . .	Stamford, (N. H.), . . .	6,218	5,045	126 17
Northampton, . . .	Williamstown, . . .	458,523	445,196	8,286 79
	Mill River (Williamsburg), . . .	168,640	177,700	2,665 50
Otis, . . .	New England Power, . . .	6,800	-	-
Palmer Mills, . . .	New England Power, . . .	184,740	15,610	246 65
Parsons, D. C., . . .	Hollis (N. H.), . . .	-	4,393	87 86
Pepperell, . . .	Hollis (N. H.), . . .	-	5,281	105 62
Pittsfield, . . .	Tyngsborough, . . .	-	7,370	147 40
	Lenox, . . .	7,700	29,880	478 08
Plymouth, . . .	Southeastern Mass., . . .	4,410	-	-
	Town of Middleborough, . . .	164,629	427,000	7,472 50
Reading, town of, . . .	Lowell, . . .	835	2,804	124 44
	Town of Wakefield, . . .	382	491	39 28

TABLE 7. — *Amount of Electric Current sold to Other Companies, etc. —*
Concluded.

SELLING COMPANY.	Buying Company.	Number of K.W. Hrs. 1917.	Number of K.W. Hrs. 1918.	Amount re- ceived, 1918.
Rhode Island Power, . .	New England Power, . .	11,838,635	22,424,108	\$207,217 61
Salem,	{ Eastern Mass.,	3,001,000	14,351,000	121,352 99
Seekonk,	{ Town of Peabody,	214,800	28,000	700 72
Shirley,	{ Fall River,	23,854	23,492	469 84
	{ Parsons, D. C. (Pepperell),	529,270	1,467,412	23,649 75
	{ Pepperell,	—	2,099,592	38,645 54
Southeastern Mass., . .	{ Buzzards Bay,	185,200	1,110,800	20,357 60
South Hadley, town of, .	{ Plymouth,	1,820,491	2,863,315	39,827 78
	{ Central Mass.,	16,750	17,720	598 10
Stockbridge,	{ Bossidy, J.F. (West Stockbridge),	258,360	527,620	9,246 05
	{ Lee,	652,240	791,400	12,266 81
	{ Lenox,	163,930	284,350	4,407 47
Suburban (Revere), . .	{ Munch, F.,	—	987	54 29
	{ Eastern Mass.,	—	2,400	30 08
	{ Agawam,	2,080,402	3,533,102	38,668 09
	{ Amherst,	2,153,210	2,257,650	22,515 27
	{ Easthampton,	18,398,500	21,684,504	154,168 60
Turners Falls Power, . .	{ Franklin (Turners Falls),	1,214,210	1,536,780	24,839 83
	{ Greenfield,	1,573,000	3,015,000	15,075 00
	{ Ludlow,	761,864	1,656,928	18,538 73
	{ New England Power,	32,217,100	28,292,000	111,229 28
	{ United (Springfield),	5,230,300	12,006,500	70,794 85
Twin State,	{ City of Chicopee,	4,192,765	5,019,850	55,218 53
	{ New England Power,	35,370	—	—
Union (Franklin), . . .	{ Blackstone,	291,082	329,751	8,926 58
	{ Town of Mansfield,	491,605	1,877,454	29,495 13
United (Springfield), . .	{ Town of North Attleborough,	797,300	978,100	18,094 85
	{ Turners Falls Power,	91,500	1,604,050	16,040 50
Westinghouse,	{ Lenox,	111,080	—	—
	{ Randolph and Holbrook,	590,200	564,300	18,043 53
Weymouth,	{ Town of Braintree,	41,960	8,860	266 74
	{ Town of Hingham,	529,918	601,381	18,837 49
	{ Town of Hull,	648,972	736,747	20,926 47
Winchendon,	{ Athol,	810	190	2 85
Worcester Consolidated Street Railway,	{ Marlborough,	7,881	—	—
	{ Worcester,	900	6,600	132 00
Worcester,	{ New England Power,	365,400	6,299,950	61,861 55
	{ Worcester Suburban,	1,370	1,641	161 82
	{ Town of Paxton,	28,940	27,320	819 60

ANALYSIS OF REPORTED INCOME AND EXPENSES OF THE
LARGER COMPANIES, AS SHOWN IN TABLE 8.

The following tables give an analysis, on the unit basis of kilowatt hours of electricity sold, of the income, expenses and surplus earnings of all the electric companies making or purchasing more than 10,000,000 kilowatt hours of electricity during the year, as stated by the companies in their returns. The analysis of the expense of manufacturing electricity is computed on the kilowatt hours made, as a fairer basis for comparing such cost. In the kilowatt hours sold are included all electricity supplied to the street light circuits measured at the switchboards of the several companies. Of the companies included in this table, the Easthampton, Fitchburg, Lynn, New Bedford, Webster and Holyoke Municipal Plant sell gas as well as electricity; consequently, the net income available for dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the kilowatt hour unit basis.

TABLE 8. — *Analysis of Reported Income and Expenses of the Larger Companies.*

1. OPERATING INCOME.

No. of company.	COMPANY.	COMMERCIAL LIGHTING.			PUBLIC LIGHTING.			POWER.			No. of company.
		Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	
1	Cambridge,	3,696,375	\$297,337 35	8.044	905,097	\$71,003 40	7.845	14,615,279	\$338,549 84	2.316	1
2	Central Massachusetts,	470,472	65,340 12	13.888	254,939	25,448 12	9.982	7,539,584	128,098 17	1.699	2
3	Eastern Massachusetts,										3
4	Easthampton,	187,967	22,222 12	11.822	93,162	8,532 75	9.159	18,637 380	187,015 90	1.002	4
5	Edison (Boston),	85,970,251	6,191,153 57	7.202	20,414,425	874,135 29	4.282	94,085,233	2,441,545 08	2.595	5
6	Edison (Brookton),	3,491,204	255,893 58	7.327	1,030,097	76,959 25	7.471	13,186,262	317,672 52	2.413	6
7	Fall River,	3,092,449	247,798 17	8.013	2,007,506	113,033 29	5.631	21,691,318	365,586 36	1.685	7
8	Fitchburg,	1,169,596	123,725 00	10.578	741,090	47,708 46	6.438	8,438,702	153,546 06	1.822	8
9	Greenfield,	1,193,146	116,531 73	9.767	337,835	26,681 86	6.880	6,633,722	136,050 14	2.051	9
10	Holyoke, ¹	3,303,934	202,002 99	6.114	977,362	37,857 40 ²	3.873	12,032,676	215,447 70	1.791	10
11	Lowell,	3,835,374	279,680 79	7.291	2,087,629	106,356 42	5.095	17,033,272	343,307 92	2.013	11
12	Lynn,	4,743,245	420,710 87	8.870	1,678,745	85,413 45	5.088	5,847,568	155,417 85	2.657	12
13	Malden,	3,540,501	340,167 30	9.608	1,430,740	106,890 07	7.471	7,077,500	178,421 23	2.521	13
14	New Bedford,	3,617,077	313,184 37	8.658	1,494,091	76,060 65	5.091	49,519,906	695,149 86	1.404	14
15	New England Power,							1,207,920 15		1.061	15
16	Pittsfield,	2,129,905	182,715 26	8.578	791,985	47,631 77	6.014	113,837,307	134,841 61	1.991	16
17	Salem,	1,638,501	161,440 65	9.853	543,978	39,453 83	7.253	14,922,592	273,925 60	1.836	17
18	Turners Falls Power,							36,855,527	363,483 50	.986	18
19	United (Springfield),	9,554,758	708,238 68	7.412	4,664,779	152,414 77	3.267	24,014,539	509,261 35	2.121	19
20	Webster,	864,404	85,596 08	9.902	451,242	34,969 60	7.750	7,203,357	115,485 43	1.603	20
21	Worcester,	9,548,841	638,045 23	6.682	3,365,061	178,286 47	5.251	32,147,134	636,265 10	1.979	21
22	Worcester Suburban,	683,928	86,174 48	12.600	202,519	28,357 97	14.003	8,210,759	161,467 70	1.967	22

¹ Municipal plant.² Amount appropriated from tax levy for street lights and lighting public buildings.

1. OPERATING INCOME — *Concluded.*

No. of company.	COMPANY.	OTHER COMPANIES.			Other Operating Income.	TOTAL OPERATING INCOME.			No. of company.
		Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).		Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	
1	Cambridge,	726,100	\$19,060 12	2.625	\$6,589 58 ¹	19,942,851	\$732,540 29 ¹	3.673 ¹	1
2	Central Massachusetts,	2,522 137	52,558 75	2.084	14,866 76	10,757,132	286,309 92	2.654	2
3	Eastern Massachusetts,	12,615,430	174,123 53	1.380	—	12,615,430	174,123 53	1.380	3
4	Easthampton,	4,964,070	61,280 09	1.234	—	23,902,579	279,050 86	1.167	4
5	Edison (Boston),	7,207,459	116,771 58	1.620	24,619 94	9,648,225 46	9,648,225 46	4.646	5
6	Edison (Brookton),	6,313,112	81,518 05	1.291	1,625 81	733,599 21	733,599 21	3.056	6
7	Fall River,	565,348	12,729 22	2.252	—	24,000,675	739,147 04	2.702	7
8	Fitchburg,	233,720	3,963 75	1.696	12,105 11 ²	27,356,621	341,048 38 ²	3.226 ²	8
9	Greenfield,	3,345,914	32,948 71	.985	23 25	10,573,108	312,235 69	2.701	9
10	Holyoke, ³	345,120	6,902 40	2.000	554 29	16,659,092	462,764 78 ⁴	2.778 ⁴	10
11	Lowell,	81,982	3,554 57	4.336	1,652 09	23,058,757	734,551 74	3.186	11
12	Lynn,	119	8 57	7.202	—	12,269,677	661,550 74	5.392	12
13	Malden,	113,388	2,652 88	2.340	8,852 47 ⁵	12,162,129	636,983 95 ⁵	5.237 ⁵	13
14	New Bedford,	—	—	—	16,693 21 ⁸	54,631,074	1,100,998 09 ⁸	2.015 ⁸	14
15	New England Power,	90,510 141	918,029 85	1.014	18,870 31	204,347,448	2,144,820 31	1.050	15
16	Pittsfield,	29,880	478 08	1.600	55,295 02 ⁷	9,724,918	420,961 74 ⁷	4.329 ⁷	16
17	Salem,	14,379,000	122,053 71	.849	1,223 89	31,484,071	930,709 07 ⁸	1.900	17
18	Turners Falls Power,	70,002,314	511,048 18	.647	56,177 39 ⁸	115,857,841	598,097 68	.803 ⁸	18
19	United (Springfield),	1,604,050	16,040 50	1.000	—	39,838,126	1,385,955 30	3.479	19
20	Webster,	—	—	—	57 78 ⁹	8,519,003	236,109 49 ⁹	2.772 ⁹	20
21	Worcester,	6,325,911	62,842 97	.993	33,207 09 ¹⁰	51,419,947	1,548,646 88 ¹⁰	3.012 ¹⁰	21
22	Worcester Suburban,	—	—	—	65,155 61	9,097,206	341,155 76	3.750	22

¹ Includes \$200 for steam heating.² Includes \$7,777.29 for sale of steam.³ Municipal plant.⁴ Includes \$37,857.40 appropriated from tax levy.⁵ Includes \$205 for sale of steam.⁶ Includes \$13,420.33 for steam heating.⁷ Includes \$44,048.33 for steam heating.⁸ Includes \$56,177.39 from sale of water power.⁹ Includes \$52.58 for steam heating.¹⁰ Includes \$31,052.53 for steam heating and elevator service.

2. OPERATING EXPENSES.

(a) Expenses of Manufacture.

No. of company.	COMPANY.	K.W. Hrs. made.	COAL OR OTHER FUEL.		RENTALS.		OIL AND WASTE.		WATER.		No. of company.
			Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	
1	Cambridge,	24,948,521	\$206,629 15	.828	\$1,130 00	.005	\$903 32	.004	\$1,744 80	.007	1
2	Central Massachusetts,	- 1	-	-	-	-	173 19	-	-	-	2
3	Eastern Massachusetts,	-	-	-	-	-	-	-	-	-	3
4	Easthampton,	2,717 560	29,350 50	1.080	-	-	126 88	.005	79 56	.003	4
5	Edison (Boston),	267,646 180	1,335,139 63	.499	51,732 36	.019	5,841 17	.002	21,860 58	.008	5
6	Edison (Brookton),	30,286 260	196,753 09	.650	-	-	704 64	.002	871 32	.003	6
7	Fall River,	31,529,200	252,406 95	.801	-	-	2,556 49	.008	4,196 78	.013	7
8	Fitchburg,	11,838,500	147,985 23	- 2	144 95	- 2	685 19	- 2	2,275 76	- 2	8
9	Greenfield,	11,907,590	17,242 91	- 2	3,000 00	- 2	282 39	- 2	342 85	- 2	9
10	Holyoke, ³	19,950,800	191,571 56	.670	18,547 20	- 2	660 37	- 2	988 01	- 2	10
11	Lowell,	28,179,512	188,921 95	1.229	120 00	.001	1,059 48	.004	1,757 25	.006	11
12	Lynn,	15,862,720	194,993 74	1.404	-	-	1,470 51	.009	10,568 28	.067	12
13	Malden,	5,113,880	71,824 70	.685	-	-	1,332 07	.026	3,046 29	.060	13
14	New Bedford,	62,831,921	430,568 29	1.685	-	-	1,753 86	.003	8,784 68	.014	14
15	New England Power,	7,356,939 ⁴	85,036 24	1.156	19,200 00	.261	821 09	.011	668 27	.009	15
16	Pittsfield,	107,902,680 ⁵	141,900 99 ⁶	1.388	10,269 96	.010	136 35	.000	2,499 96	.025	16
17	Salem,	33,103,670	235,384 43	.711	50 00	.001	1,169 03	.011	5,011 80	.015	17
18	Turners Falls Power,	124,265,400 ⁷	-	-	-	-	1,008 60	.003	5,011 80	.015	18
19	United (Springfield),	37,794,664	347,887 56	- 2	34,860 00	- 2	6,800 40	.005	166 17	.000	19
20	Webster,	11,387,080	123,489 25	1.084	-	-	3,539 45	- 2	1,394 80	- 2	20
21	Worcester,	50,896,500	522,122 39	1.026	1,800 00	.004	219 17	.002	3,927 14	.034	21
22	Worcester Suburban,	- 1	-	-	-	-	2,157 61	.004	2,182 09	.004	22

¹ All current purchased.² Electricity generated partly from water power.³ Municipal plant.⁴ Kilowatt hours generated by steam.⁵ Kilowatt hours generated by water power.⁶ \$40,694.28 for steam heating.⁷ Electricity generated wholly from water power.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Continued.

No. of company.	COMPANY.	WAGES AT STATION.		TOOLS AND APPLIANCES.		STATION REPAIRS.		HYDRAULIC PLANT AND STEAM PLANT REPAIRS.			No. of company.
		Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	HYDRAULIC PLANT.	STEAM PLANT.	Per K.W. Hr. made (Cents).	
1	Cambridge,	\$64,665 44	.259	\$544 35	.002	\$7,092 91	.028	—	\$6,483 35	.026	1
2	Central Massachusetts,	5,641 47	—	5,871 84	—	134 49	—	—	161 00	—	2
3	Eastern Massachusetts,	—	—	—	—	—	—	—	—	—	3
4	Easthampton,	13,325 86	.490	320 13	.012	184 70	.007	—	2,177 32	.080	4
5	Edison (Boston),	529,746 07	.198	77,427 75	.029	20,039 88	.007	—	156,980 36	.059	5
6	Edison (Brookton),	48,264 29	.159	3,386 33	.011	1,967 47	.006	—	13,772 63	.046	6
7	Fall River,	29,782 54	.094	6,258 39	.020	849 92	.003	—	13,342 26	.042	7
8	Fitchburg,	30,029 98	.254	3,756 49	.032	486 75	.004	11 00	4,546 41	.038	8
9	Greenfield,	20,168 16	.169	3,432 04	.029	649 30	.005	2,679 65	1,902 53	.038	9
10	Holyoke, ¹	42,544 37	.357	565 00	.005	3,457 41	.029	236 99	7,085 22	.061	10
11	Lowell,	41,737 97	.148	2,699 66	.010	1,868 32	.007	—	26,149 78	.093	11
12	Lynn,	39,752 32	.251	2,151 37	.013	4,284 79	.027	—	34,820 16	.220	12
13	Malden,	15,712 52	.307	2,201 43	.043	443 28	.009	—	7,459 28	.146	13
14	New Bedford,	50,385 82	.080	5,404 65	.009	6,446 52	.010	—	12,979 28	.020	14
15	New England Power,	25,886 32	.352	3,159 24	.043	1,099 90	.001	—	11,930 00	.162	15
16	Pittsfield,	81,395 50	.075	15,152 76	.014	1,697 31	.002	9,054 37	—	.008	16
17	Salem,	31,392 32	.307	2,281 96	.021	1,579 37	.015	318 67	8 257 65	.084	17
18	Turners Falls Power,	31,708 06	.096	6,853 59	.021	1,751 89	.005	27,391 86 ²	14,022 21	.043	18
19	United (Springfield),	28,080 27	.203	2,215 07	.002	635 38	.001	—	—	.022	19
20	Webster,	75,871 04	.201	5,862 74	.016	23,480 71	.062	1,151 55	32,452 94	.089	20
21	Worcester,	22,883 28	.201	958 99	.009	110 58	.001	—	2,721 01	.024	21
22	Worcester Suburban,	51,141 42	.101	15,260 26	.030	9,340 02	.018	—	41,385 95	.081	22

¹ Municipal plant.

² Includes hydraulic plant expenses.

2. OPERATING EXPENSES — *Continued.*
 (a) *Expenses of Manufacture — Concluded.*

No. of company.	COMPANY.	ELECTRIC PLANT REPAIRS.		TOTAL COST OF MANUFACTURE.		CURRENT BOUGHT.			TOTAL COST OF CURRENT MADE AND PURCHASED.		No. of company.
		Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	K.W. Hrs. bought.	Amount.	Per K.W. Hr. bought (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Cambridge.	\$6,073 88	.024	\$295,267 20 ¹	1.183 ¹	8,187	\$381 88	4.664	\$295,649 08 ¹	1.483 ¹	1
2	Central Massachusetts.	449 95	—	13,826 33 ²	—	11,397 336	141,951 28	1.246	155,777 61	1.444	2
3	Eastern Massachusetts.	—	—	—	—	14,373 460	121,654 03	.846	121,654 03	.964	3
4	Easthampton.	1,481 27	.054	47,046 22	1.731	21,684,504	134,168 60	.711	201,214 82	.842	4
5	Edison (Boston).	137,378 93	.051	2,336,146 73	.872	5,456,465	34,692 08	.636	2,370,838 81	1.142	5
6	Edison (Brookton).	5,984 61	.020	271,704 38	.897	—	—	—	271,704 38	1.132	6
7	Fall River.	1,493 59	.002	309,886 92	.983	23,492	469 84	2.000	310,356 76	1.134	7
8	Fitchburg.	1,261 47	.011	191,183 23 ¹	1.615 ¹	280,223	2,296 46	.820	193,479 69 ¹	1.830 ¹	8
9	Greenfield.	1,722 59	.015	51,402 42	.431	3,015,000	15,075 00	.500	66,477 42	.575	9
10	Holyoke. ³	1,271 18	.011	266,927 31	2.241	216,663	2,383 29	1.100	269,310 60	1.616	10
11	Lowell.	1,287 16	.004	265,601 57	.943	2,804	124 44	4.438	265,726 01	1.152	11
12	Lynn.	3,851 96	.024	291,893 13	1.840	—	—	—	291,893 13	2.379	12
13	Malden.	2,606 86	.031	104,626 43 ¹	2.046 ¹	9,404,600	119,725 55	1.273	224,351 98 ¹	1.845 ¹	13
14	New Bedford.	1,669 95	.003	517,993 05 ¹	.824 ¹	—	—	—	517,993 05 ¹	.948 ¹	14
15	New England Power.	65,799 05	.012	147,716 72 ⁴	2.007	131,784,488	766,569 44	.582	1,097,791 46	.537	15
16	Pittsfield.	915 41	.009	183,505 30 ⁵	1.70	1,270,060	16,885 14	1.329	207,250 50 ⁶	2.131 ⁶	16
17	Salem.	1,740 42	.005	297,481 00	.899	—	—	—	297,481 00	.945	17
18	Turners Falls Power.	1,488 32	.001	667,787 47	.054	6,460,020	112,831 37	1.747	179,598 84	1.155	18
19	United (Springfield).	18,870 93	.050	545,371 72	1.443	12,006,500	70,794 85	.590	616,166 57	1.547	19
20	Webster.	172 63	.002	154,479 05	1.356	—	—	—	154,479 05 ¹	1.813 ¹	20
21	Worcester.	4,164 18	.008	649,553 92	1.276	11,101,300	66,179 47	.596	715,733 39 ¹	1.392 ¹	21
22	Worcester Suburban.	—	—	—	—	10,445,581	138,159 37	1.323	138,159 37	1.519	22

¹ Includes expense incident to sale of steam. (See footnote, p. 351a.)² For generating steam and upkeep of station, held in reserve.³ Municipal plant.⁴ Cost of manufacture by steam.⁵ Cost of manufacture by water power.⁶ Includes \$40,694.28 expense incident to steam heating. (See footnote, p. 351a.)⁷ All current purchased.

2. OPERATING EXPENSES — *Continued.*(b) *Expenses of Distribution.*

No. of company.	COMPANY.	WAGES FOR CARE OF LIGHTS, METER AND MOTORS, METER READING, CLERICAL LABOR, ETC.		DISTRIBUTION (TOOLS AND EQUIPMENT).		MAINTENANCE AND RENEWALS (STREET LAMPS).		RENEWALS OF LAMPS (COMMERCIAL).		No. of company.
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Cambridge, .	\$55,086 54	.276	\$20,950 64	.105	\$5,494 77	.028	\$7,519 62	.038	1
2	Central Massachusetts, .	7,609 33	.071	2,664 62	.025	3,620 46	.033	180 23	.002	2
3	Eastern Massachusetts, .	2,975 67 ¹	.023	—	—	—	—	—	—	3
4	Easthampton, .	809 03	.003	212 55	.001	882 36	.004	—	—	4
5	Edison (Boston), .	86,838 93	.042	—	—	157,041 36	.076	198,088 91	.095	5
6	Edison (Brookton), .	38,125 14	.159	54 98	.001	8,373 90	.034	1,657 58	.007	6
7	Fall River, .	32,141 57	.117	8,206 18	.030	8,920 35	.033	—	—	7
8	Fitchburg, .	19,264 87	.167	5,119 21	.048	4,987 08	.047	290 62	.003	8
9	Greenfield, .	10,622 50	.100	1,724 11	.015	4,956 17	.043	—	—	9
10	Holyoke, ² .	6,990 38	.042	6,810 48	.041	3,437 59	.021	585 57	.004	10
11	Lowell, .	35,536 24	.154	5,298 39	.023	5,184 52	.022	3,980 03	.017	11
12	Lynn, .	31,772 20	.259	17,219 92	.140	6,811 00	.056	8,718 89	.071	12
13	Malden, .	31,012 61	.255	16,771 65	.138	19,657 87	.062	7,854 92	.065	13
14	New Bedford, .	23,749 70	.043	7,055 77	.001	10,429 50	.019	1,048 46	.002	14
15	New England Power, .	5,090 94	.002	2,865 48	.002	—	—	—	—	15
16	Pittsfield, .	20,383 52	.210	10,674 27	.110	6,644 52	.068	1,693 29	.016	16
17	Salem, .	18,434 11	.059	7,868 82	.025	5,984 35	.019	1,935 28	.006	17
18	Turners Falls Power, .	30,273 04 ³	.026	4,687 87	.000	—	—	—	—	18
19	United (Springfield), .	36,779 79	.092	4,687 70	.012	40,395 59	.101	2,694 50	.007	19
20	Webster, .	4,935 03	.058	240 43	.003	6,019 64	.071	2,416 25	.028	20
21	Worcester, .	30,714 41	.060	20,129 01	.039	18,045 84	.035	—	—	21
22	Worcester Suburban, .	7,674 08	.084	2,930 10	.032	3,420 00	.038	104 05	.001	22

¹ Wages of patrolmen and testers.² Municipal plant.³ Substation operation.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution — Concluded.

No. of company.	COMPANY.	REPAIRS AND RENEWALS.				TOTAL COST OF DIS- TRIBUTION.		No. of company.
		LINES AND CONDUITS.		METERS AND TRANSFORMERS.		Amount.	Per K. W. Hr. sold (Cents).	
		Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).			
1	Cambridge,	\$18,124 67	.091	\$3,276 81	.016	\$110,553 05	.554	1
2	Central Massachusetts,	11,026 72	.102	444 62	.004	25,545 98	.237	2
3	Eastern Massachusetts,	3,753 48	.030	—	—	6,729 15	.053	3
4	Easthampton,	6,623 55	.028	357 61	.001	8,885 10	.037	4
5	Edison (Boston),	571,941 06	.275	89,257 29	.043	1,103,167 55	.531	5
6	Edison (Brookton),	17,102 81	.071	3,136 97	.013	68,451 38	.285	6
7	Fall River,	11,820 61	.043	4,145 81	.015	65,234 52	.238	7
8	Fitchburg,	3,931 30	.037	259 23	.003	25,209 94	.238	8
9	Greenfield,	18,858 31	.163	206 35	.002	45,040 11	.390	9
10	Holyoke, ¹	14,745 88	.088	4,179 66	.025	36,749 56	.221	10
11	Lowell,	23,537 47	.102	2,007 83	.009	75,544 48	.327	11
12	Lynn,	22,656 53	.185	7,062 55	.057	94,241 09	.768	12
13	Malden,	37,772 22	.310	1,276 51	.010	114,345 78	.940	13
14	New Bedford,	23,883 71	.044	2,757 42	.005	62,574 56	.114	14
15	New England Power,	50,493 21	.025	4,571 76	.002	63,021 39	.031	15
16	Pittsfield,	9,846 65	.101	6,669 38	.069	55,911 63	.575	16
17	Salem,	11,864 86	.038	698 97	.002	46,786 39	.149	17
18	Turners Falls Power,	44,303 57	.038	1,229 56	.001	76,274 04	.066	18
19	United (Springfield),	52,757 21	.132	3,930 98	.010	141,245 77	.354	19
20	Webster,	3,336 33	.039	872 18	.010	17,819 86	.209	20
21	Worcester, ¹	67,761 77	.132	5,596 97	.011	142,248 00	.277	21
22	Worcester Suburban,	4,916 40	.054	666 02	.008	19,710 65	.217	22

1 Municipal plant.

2. OPERATING EXPENSES — *Concluded.*
 (c) *Office Management and Other Operating Expenses.*

No. of company.	COMPANY.	EXPENSES OF MANAGEMENT.		TAXES.		MISCELLANEOUS EXPENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION.		No. of company.
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Cambridge, . . .	\$49,281 07	.247	\$83,819 65	.420	\$15,364 58	.077	\$554,667 43	2.781	1
2	Central Massachusetts, . .	10,684 72	.089	10,262 81	.095	2,977 45	.028	205,248 57	1.903	2
3	Eastern Massachusetts, . .	853 98	.007	7,637 76	.061	2,144 67	.017	139,019 59	1.102	3
4	Easthampton, . . .	9,422 34	.039	9,746 19	.041	4,234 66	.018	233,503 11	.977	4
5	Edison (Boston), . . .	1,094,471 20	.527	938,178 66	.452	262,793 07	.126	5,769,449 29	2.778	5
6	Edison (Brockton), . . .	76,233 98	.318	54,468 22	.227	12,067 35	.050	482,925 31	2.012	6
7	Fall River, . . .	54,955 55	.201	68,928 17	.252	11,463 43	.042	510,958 43	1.867	7
8	Fitchburg, . . .	24,092 53	.234	26,893 03	.254	8,314 88	.079	278,590 07	2.635	8
9	Greenfield, . . .	32,069 68	.277	28,284 41	.245	10,363 70	.089	182,235 32	1.576	9
10	Holyoke, ¹ . . .	27,902 74	.167	—	—	5,292 32	.032	339,255 22	2.036	10
11	Lynn, . . .	73,512 29	.319	73,157 89	.317	19,057 73	.083	506,998 40	2.198	11
12	Malden, . . .	28,395 66	.231	69,110 67	.563	22,282 41	.182	505,922 96	4.123	12
13	New Bedford, . . .	42,208 51	.347	56,831 46	.487	13,766 97	.113	451,504 70	3.712	13
14	New England Power, . . .	69,511 92	.137	70,510 99	.129	19,558 67	.036	740,148 56	1.354	14
15	Pittsfield, . . .	46,861 20	.023	110,400 00	.057	52,996 46	.026	1,377,071 23	1.974	15
16	Salmon, . . .	25,058 33	.258	17,222 19	.177	8,002 17	.083	313,514 82	3.224	16
17	Turners Falls Power, . . .	37,596 18	.119	42,467 25	.135	13,372 11	.042	437,702 93	1.390	17
18	United (Springfield), . . .	40,614 21	.035	95,823 98	.082	29,338 35	.025	421,649 42	1.364	18
19	Webster, . . .	96,643 22	.243	117,636 20	.295	20,746 71	.052	992,438 47	2.491	19
20	Worcester, . . .	10,464 44	.123	10,174 38	.119	6,447 18	.076	199,384 91	2.340	20
21	Worcester Suburban, . . .	109,321 68	.212	118,082 55	.230	28,097 67	.054	1,113,483 29	2.165	21
22	Worcester Suburban, . . .	10,412 20	.114	40,838 00	.449	3,063 20	.033	212,183 42	2.332	22

¹ Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION.

No. of company.	COMPANY.	NET OPERATING INCOME.		INCOME FROM SOURCES OTHER THAN ELECTRIC BUSINESS, INCLUDING NET OPERATING INCOME FROM GAS BUSINESS.		INTEREST.		No. of company.
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Cambridge,	\$177,872 86	.891	\$12,655 57	.064	\$8,220 18	.041	1
2	Central Massachusetts,	81,061 35	.751	9,595 37	.089	37,728 10	.350	2
3	Eastern Massachusetts,	35,103 94	.278	241 06	.002	10,347 95	.082	3
4	Easthampton,	45,547 75	.191	9,391 47	—	10,039 02	—	4
5	Edison (Boston),	3,878 776 17	1.868	157,017 58	.076	707,678 28	.384	5
6	Edison (Brookton),	250,673 90	1.044	22,946 25	.096	54,425 12	.227	6
7	Fall River,	228,188 61	.834	9,913 85	.036	53,200 69	.195	7
8	Fitchburg,	62,458 31	.591	43,812 29	—	29,984 23	—	8
9	Greenfield,	130,000 37	1.125	7,199 56	.062	19,566 09	.169	9
10	Holyoke, 1	123,509 56	7.413	33,459 43 ²	—	36,543 02	—	10
11	Lowell,	227,553 39	.987	24,705 61	.107	12,820 12	.056	11
12	Lynn,	155,627 78	1.268	150,979 73	—	505 43	—	12
13	Malden,	185,479 25	1.525	41,161 40	.338	36,665 22	.302	13
14	New Bedford,	360,849 53	.661	156,361 39	—	200,435 48	—	14
15	New England Power,	767,749 08	.376	29,200 94	.014	313,531 95	.153	15
16	Pittsfield,	107,446 92	1.105	804 64	.008	23,472 11	.231	16
17	Salem,	160,394 75	.509	3,064 03	.010	40,655 87	.129	17
18	Turners Falls Power,	509,059 65	.440	227,342 03	.196	187,997 04	.162	18
19	United (Springfield),	393,516 83	.988	12,896 08	.032	62,982 30	.158	19
20	Weber,	36,724 58	.431	22,112 02	—	16,468 48	—	20
21	Worcester,	435,163 59	.846	47,109 86	.092	30,607 77	.060	21
22	Worcester Suburban,	128,972 34	1.418	16,174 88	.178	25,699 28	.283	22

¹ Municipal plant.² Deficit balance from gas operating account.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of company.	COMPANY.	DIVIDENDS.			MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION.		BALANCE.		No. of company.
		Amount.	Rate Per Cent.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Cambridge,	\$150,000 00	15	.752	\$55,067 95	.276	\$22,759 70 ¹	—	1
2	Central Massachusetts,	25,200 00	9	.233	27,715 69	.257	12 93	.000	2
3	Eastern Massachusetts,	15,312 50	12 ¹	.121	8,810 62	.070	873 93	.007	3
4	Easthampton,	27,000 00	6	—	17,238 33	—	661 87	—	4
5	Edison (Boston),	2,703,360 00	12	1.302	451,319 95	.218	83,435 52	.040	5
6	Edison (Brockton),	118,080 00	8	.492	62,504 24	.260	38,610 79	.161	6
7	Fall River,	112,000 00	8	.409	71,183 05	.260	1,718 72	.006	7
8	Fitchburg,	88,800 00	10	.840	41,775 85	.395	53,989 48 ¹	—	8
9	Greenfield,	86,432 45	8 ¹	.748	38,786 22	.336	7,584 83 ¹	—	9
10	Holyoke,	—	—	—	56,759 59	—	3,282 48 ¹	—	10
11	Lowell,	117,640 00	10	.510	50,105 73	.217	71,693 15	.311	11
12	Lynn,	323,000 00	20	—	110,586 88	—	129,484 80 ¹	—	12
13	Malden,	349,520 00	14	1.229	94,268 17	.528	23,812 74 ¹	—	13
14	New Bedford,	240,990 00	12	—	178,144 61	—	102,359 17 ¹	—	14
15	New England Power,	354,764 00	— ³	.174	140,313 23	.069	11,659 16 ¹	—	15
16	Pittsfield,	31,246 00	8	.321	54,533 45	.561	—	—	16
17	Salem,	79,500 00	10	.253	79,137 67	.251	35,834 76 ¹	—	17
18	Turners Falls Power,	380,683 75	7	.329	164,106 09	.142	3,614 80	.003	18
19	United (Springfield),	283,875 00	12	.712	231,798 41	.582	172,242 80 ¹	—	19
20	Webster,	40,050 00	8	—	648 89	—	1,669 23	—	20
21	Worcester,	192,000 00	12	.373	210,000 00	.408	49,665 68	.067	21
22	Worcester Suburban,	96,000 00	12	1.055	40,864 97	.449	17,417 03	—	22

¹ Deficit.² Municipal plant.³ Six per cent. on preferred stock; 4 per cent. on common stock.

TABLE 9. — *Fuel Statistics.*

The following table shows the quantities of fuel used by, and an analysis of the coal costs of, the several companies for the year of the returns, the computations being made on the kilowatt hours generated by steam: —

COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K.W. Hr. gen- erated.
		Per Ton.	Total.	Per K.W. Hr. gener- ated (Cents).	
Abington and Rockland,	-1	-	-	-	-
Adams,	-1	-	-	-	-
Agawam,	-1	-	-	-	-
American Woolen (Maynard),	-1	-	-	-	-
Amesbury,	-1	-	-	-	-
Amherst,	-1	-	-	-	-
Athol,	1,911.00	\$8.560	\$16,357 74 ²	-4	-4
Attleboro,	4,456.00 ⁵	5.713	25,456 83	1.040	4.077
Ayer, ⁶	2.70	8.985	24 26	4.043	10.080
Barnes, A. W., Co. (Boston),	{ 1,003.00 ² 642.00 ⁷	{ 11.093 7.190	15,742 54	7.317	17.126
Beverly,	{ 5,762.00 ² 237.50 ⁸	{ 8.160 1.960	47,486 17	1.528	4.323
Blackstone,	-1	-	-	-	-
Block Plant (Boston),	{ 1,798.60 ² 874.72 ⁷	{ 10.103 5.950	23,375 22	3.854	9.872
Buzzards Bay (Falmouth),	{ 1,859.41 ^{2,9} 57.60 ⁸	{ 9.943 8.850	19,530 01	3.464	-
Cambridge,	28,127.00	7.346	206,629 15	.828	2.525
Central Mass. (Palmer),	-1	-	-	-	-
Charlemont,	-10	-	-	-	-
Charlestown,	-1	-	-	-	-
Chester,	-11	-	-	-	-
Citizens' (Nantucket),	{ 227.00 ^{2,12} 173.00 ⁷	{ 7.698 2.750	2,372 57	2.493	-
Clinton,	-1	-	-	-	-
Eastern Mass.,	-1	-	-	-	-
Easthampton, ¹³	3,783.00	7.758	29,350 50	1.080	3.118
Edison (Boston),	232,225.00	5.749	1,335,139 63	.499	1.944
Edison (Brookton),	28,818.00	6.827	196,753 09	.650	2.131
Fall River,	32,522.67	7.731	251,430 52	.797	2.311
Fitchburg,	{ 1,178.90 ⁸ 18,120.54 ²	{ 4.480 7.875	147,985 23	1.309	3.823
Franklin County Power,	-10	-	-	-	-
Franklin (Turners Falls),	-1	-	-	-	-
Gardner,	-1	-	-	-	-
Gloucester,	{ 3,738.00 ² 429.00 ⁷	{ 8.222 3.000	32,022 68	1.155	3.368

¹ All current purchased.

² Coal.

³ Shavings and sawdust.

⁴ Kilowatts generated by steam not given.

⁶ Includes 106 tons screenings.

⁶ Over 99 per cent. of current purchased.

⁷ Screenings.

⁸ Coke.

⁹ Also 2,130 gallons of gasoline.

¹⁰ Water power only.

¹¹ Forty-three gallons of gasoline and 4,984 gallons of kerosene.

¹² Also 1,660 wood ties.

¹³ About 89 per cent. of current purchased.

TABLE 9. — *Fuel Statistics* — Continued.

COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K.W. Hr. gen- erated.
		Per Ton.	Total.	Per K.W. Hr. gen- erated (Cents).	
Great Barrington, ¹	— ¹	—	—	—	—
Greenfield,	2,371.73	\$7.270	\$17,242 91	1.171	3.608
Harvard,	— ²	—	—	—	—
Haverhill,	13,712.63	7.671	105,185 69	1.090	3.184
Holyoke, ³	23,139.00	8.279	191,571 56	1.196	3.235
Holyoke Water Power, ⁴	777.10	4.720	3,667 92	.920	4.366
Huntington,	— ⁵	—	—	—	—
Lawrence,	{ 93.32 ⁶ 5,886.33 ⁷ }	{ 2.000 9.233 }	54,535 91	2.074	5.095
Lee, ¹	— ²	—	—	—	—
Lenox,	— ²	—	—	—	—
Leominster,	— ²	—	—	—	—
Lowell,	30,437.00	6.207	188,921 95	.670	2.419
Ludlow,	— ²	—	—	—	—
Lynn,	17,628.00	8.780	154,714 82	.975	2.489
Malden,	8,133.05	8.831	71,824 70	1.404	3.562
Manchester,	— ²	—	—	—	—
Marlborough, ⁸	1,145.25	9.585	10,977 58	4.306	10.064
Milford,	— ²	—	—	—	—
Mill River (Williamsburg),	— ²	—	—	—	—
New Bedford,	57,682.00	7.464	430,568 29	.685	2.056
Newburyport,	10,850.00	8.039	87,221 52	.979	2.729
New England Power, ⁹	9,235.00	9.208	85,036 24	1.156	2.812
North Adams,	{ 113.00 ¹⁰ 11,650.00 ⁷ }	{ 77.750 6.665 }	78,526 03	1.233	4.098
Northampton, ¹¹	788.00	7.737	6,096 66	—	—
North Brookfield,	— ²	—	—	—	—
Norton,	— ²	—	—	—	—
Pepperell,	— ²	—	—	—	—
Pittsfield,	17,871.98 ¹²	7.499	97,916 20	— ¹³	— ¹³
Plymouth,	3,277.00	7.718	25,291 04	1.587	4.606
Provincetown,	— ²	—	—	—	—
Quincy,	{ 2,387.00 ¹⁰ 7,210.00 ⁷ }	{ 4.050 10.234 }	83,454 45	1.668	4.296
Randolph,	— ²	—	—	—	—
Salem,	28,412.00	8.285	235,384 43	.711	1.922
Seekonk,	— ²	—	—	—	—
Shirley,	— ²	—	—	—	—
Southeastern (Marion),	— ²	—	—	—	—
Spencer,	— ²	—	—	—	—
Stockbridge,	— ²	—	—	—	—

¹ Water power; also electricity purchased.² All current purchased.³ Municipal plant.⁴ Over 90 per cent. of current generated by water power.⁵ Power leased.⁶ Coke.⁷ Coal.⁸ Over 95 per cent. of current purchased.⁹ Less than 3 per cent. of current generated by steam.¹⁰ Screenings.¹¹ Less than one-half of 1 per cent. of current generated by steam.¹² Also 44,990 gallons of fuel oil.¹³ Kilowatts generated by steam not given.

TABLE 9. — *Fuel Statistics* — Concluded.

COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K.W. Hr. gen- erated.
		Per Ton.	Total.	Per K.W. Hr. gener- ated (Cents).	
Suburban (Revere),	{ 61.00 ¹ 1,356.00 ²	\$6.000 8.721	\$12,191 78	2.241	5.834
Sunderland,	- ³	-	-	-	-
Turners Falls Power, Tyngsboro,	- ⁴ - ³	- -	- -	- -	- -
Union (Franklin),	- ³	-	-	-	-
United (Springfield),	48,228.00	7.213	347,887 56	1.230	3.820
Vineyard (Oak Bluffs),	913.00	9.891	9,030 26	2.227	5.043
Ware,	- ³	-	-	-	-
Webster,	{ 103.00 ¹ 16,836.00 ²	5.400 7.257	123,489 25	1.084	3.332
Weymouth,	12,197.00	7.244	88,351 85	1.718	5.313
Williamstown,	- ³	-	-	-	-
Winchendon,	- ⁴	-	-	-	-
Worcester,	70,875.00	7.367	522,122 39	1.026	3.119
Worcester Suburban,	- ³	-	-	-	-

¹ Screenings.² Coal.³ All current purchased.⁴ Water power; also electricity purchased.

APPENDIX G. — WATER COMPANIES' STATISTICS.

TABLE 1. — *Financial Statistics for the Year ending June 30, 1918.*

COMPANY.	Capital Stock.	Bonds.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.		Value of Property Assessed locally.	Taxes paid.
			Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.		
Amherst,	\$150,000	—	54	48	\$138,500	\$12,000 00	8	\$229,165	\$5,166 65
Ashfield,	15,600	—	41	26	5,800	—	—	9,000	236 87
Aspinwall (Lenox),	10,000	—	3	—	—	—	—	—	135 61
Barnstable,	75,000	\$75,000	23	23	75,000	1,500 00	2	58,000	1,741 91
Berkshire (Lee),	20,000	20,000	14	14	20,000	1,200 00	6	17,300	489 95
Brant Rock (Marshfield),	5,000	—	3	3	5,000	—	—	11,400	201 77
Bridgewater,	100,000	75,000	13	12	99,500	—	—	71,500	2,046 16
Cheshire,	15,000	—	26	14	13,800	1,500 00	10	16,000	385 51
Cohasset,	100,000	80,000	78	73	96,600	5,000 00	10 ²	116,145	1,966 32
Cottage City (Oak Bluffs),	100,000	90,000	56	22	48,200	4,500 00	4 ¹	122,650	2,938 32
Dedham,	200,000	113,000	94	84	172,900	12,000 00	6	278,550	6,802 83
East Mountain (West Stockbridge),	4,000	—	7	7	4,000	560 00	14	2,000	93 76
Edgartown,	32,500	32,500	17	16	32,300	1,787 50	5 ¹	41,000	814 51
Fairhaven,	125,000	—	6	6	125,000	3,750 00	3	105,700	2,714 65
Grafton,	80,000	80,000	16	6	6,000	—	—	27,330	512 38
Granville Center,	9,300	—	5	5	9,300	—	—	3,000	66 13
Groton,	31,800	25,000	29	29	31,800	3,180 00	10	28,450	655 99

¹ Not given.² Five per cent. on \$19,600 preferred stock; 5 per cent. on \$80,400 common stock.

TABLE 1. — *Financial Statistics for the Year ending June 30, 1918 — Concluded.*

COMPANY.	Capital Stock.	Bonds.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.		Value of Property Assessed locally.	Taxes paid.
			Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.		
Hill (Stockbridge),	— ¹	—	—	—	—	—	—	\$4,400	\$73 08
Hingham,	\$400,000	\$120,000	172	165	\$385,300	\$32,000 00	8	563,060	11,488 38
Holliston,	50,000	50,000	9	9	50,000	—	—	44,800	514 82
Housatonic,	40,000	—	5	5	40,000	—	—	46,000	624 04
Humarock Beach (Scituate),	10,000	—	4	4	10,000	—	—	— ²	180 00
Knox Hill (Palmer),	1,925	—	4	4	1,925	48 13	2 $\frac{1}{2}$	— ²	26 33
Lenox,	86,600	84,000	54	36	39,200	300 00	3	168,725	3,076 16
Ludlow,	29,000	—	1	1	29,000	2,900 00	10	— ⁴	943 04
Medfield,	24,000	—	13	11	19,900	960 00	4	11,710	572 09
Millford,	200,000	200,000	122	111	366,500	16,000 00	8	557,385	11,723 78
Millbury,	113,000	83,000	27	25	110,200	—	—	75,100	2,083 25
Monterey,	— ²	—	11	10	—	—	—	— ²	—
Mountain Spring (Southampton),	1,500	—	6	6	1,500	—	—	1,500	29 15
Northfield,	2,000	—	8	7	1,800	—	—	3,000	69 50
Northfield Schools,	— ²	—	—	—	—	—	—	5,000	107 70
Norton,	75,000	75,000	7	7	75,000	—	—	53,000	1,160 94
Onset (Wareham),	25,000	20,000	3	3	25,000	1,250 00	5	25,000	494 15
Oxford,	50,000	35,000	45	44	49,300	2,500 00	5	51,250	1,141 69
Palmer,	30,000	30,000	3	3	30,000	3,000 00	10	90,205	1,773 68
Riverside (Gill),	10,000	—	3	2	6,100	—	—	3,000	81 63
Salisbury,	90,000	85,000	29	25	87,800	2,700 00	— ⁶	82,750	1,884 14
Scituate,	250,000	100,000	87	76	190,700	11,000 00	— ⁶	350,000	6,120 22
Sheffield,	20,000	19,000	15	11	19,700	—	—	8,200	275 66
Southbridge,	200,000	—	67	61	192,600	12,000 00	6	299,055	8,430 45
South Egremont,	8,900	6,000	21	14	3,900	—	—	9,004	138 94
Stockbridge,	43,000	18,000	28	26	39,600	—	—	33,250	817 97
Sunderland,	10,700	—	8	8	10,700	695 50	6 $\frac{1}{2}$	6,500	277 67

Wannacomet (Nantucket),	54,350	45,000	63	56	52,225	2,980	50	132,330	2,399	93
Westford,	40,000	35,000	29	29	40,000	—	—	10,850	262	06
Westhampton,	1,500	—	10	10	1,500	90	00	1,500	29	02
Weston,	50,000	50,000	14	14	50,000	2,000	00	45,250	926	56
Westwood,	— ¹	—	—	—	—	580	00	5,000	—	—
Williamstown,	100,000	160,000	5	3	20,800	4,000	00	61,500	1,082	43

¹ No stock issued.² Not given.³ Six per cent. on \$5,000 preferred stock; nothing on common stock.⁴ Not taxed locally.⁵ Six per cent. on \$45,000 preferred stock; nothing on common stock.⁶ Five per cent. on \$100,000 preferred stock; 4 per cent. on \$150,000 common stock.

TABLE 2. — Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water.

COMPANY.	Source of Supply.	Num- ber of Wells.	Num- ber of Reser- voirs.	Number of Water Towers or Stand- pipes.	Total Storage Capacity in Gallons.	Mode of Supply.	Estimated Total Consump- tion per Year in Gallons.
Amherst,	Amethyst Brook,	-	3	-	60,000,000	Gravity supply and emergency pumping.	100,000,000
Ashfield,	Brook and springs,	-	2	-	4,250,000	Gravity,	-
Aspinwall (Lenox),	Artesian wells and springs,	-	2	2	650,000	Pumping and gravity,	-
Barnstable,	Wells,	24	-	1	370,000	Pumping and gravity,	60,658,652
Berkshire (Lee),	Mountain brooks and springs,	-	2	-	-	Gravity,	-
Brant Rock (Marshfield),	Wells fed by springs,	2	-	1	50,000	Pumping and gravity,	-
Bridgewater,	Driven wells,	88	-	1	276,000	Pumping and gravity,	84,245,000
Cheshire,	Spring, Kitchen and Thunder brooks,	-	2	-	-	Gravity,	-
Cohasset,	Lily Pond and wells,	67	1	-	1,500,000	Pumping and gravity,	-
Cottage City (Oak Bluffs),	Beech Grove Springs,	2	2	1	640,515	Pumping and gravity,	68,206,745
Dedham,	Water-bearing meadow lands,	37	-	3	805,000	Pumping and gravity,	425,787,058
East Mountain (West Stockbridge),	Springs on East Mountain,	-	2	-	6,500	Gravity,	1,500,000
Edgartown,	Dug well fed by springs,	1	-	1	200,000	Pumping and gravity,	32,360,390
Fairhaven,	Wells along Nasketucket Brook, Fairhaven, and Mattapoisett River, Mattapoisett.	2	-	1	500,000	Pumping and gravity,	111,770,000
Grafton,	Wells fed by springs,	1	1	1	110,000 ¹	Pumping and gravity,	89,498,401
Granville Center,	Springs and wells,	2	-	-	60,000	Gravity,	270,411-

TABLE 2. — *Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water — Concluded.*

COMPANY.	Source of Supply.	Num- ber of Wells.	Num- ber of Reser- voirs.	Number of Water Towers or Stand- pipes.	Total Storage Capacity in Gallons.	Mode of Supply.	Estimated Total Consump- tion per Year in Gallons.
Satuate,	Driven and dug wells, also pond water filtered.	3	-	1	200,000	Pumping and gravity,	75,015,172
Sheffield,	Mountain spring,	-	1	-	-	Gravity,	-
Southbridge,	Hatchet and Nuisance brooks,	-	4	-	204,624,000	Gravity,	321,813,000
South Egremont,	Goodale Brook,	-	1	-	-	Gravity,	-
Stockbridge,	Lake Averic,	-	2	2	60,200,000	Pumping,	109,500,000
Sunderland,	Two springs and Saw Mill Brook,	-	1	-	-	Gravity,	-
Wannacomet (Nantucket),	Wannacomet Pond and driven wells,	52	-	1	425,000	Pumping and gravity,	84,730,679
Westford,	Driven wells,	10	-	2	490,000	Pumping and gravity,	57,443,620
Westhampton,	Springs forming small brook,	-	1	-	-	Gravity,	-
Weston,	Cherry and Stony brooks,	23	-	1	400,000	Pumping and gravity,	57,882,349
Westwood,	Springs from owner's land,	1	-	-	-	Gravity,	14,600,000
Williamstown,	Cold and Sherman springs, Paul Brook, Flora Glen and Rattlesnake Brook.	-	5	-	13,075,000	Gravity,	-

TABLE 3. — *Showing the Average Pressure in the Mains and the Number of Services, Hydrants, Meters and Customers on June 30, 1918.*

COMPANY.	Esti- mated Pressure in Mains in Pounds.	Num- ber of Serv- ices.	NUMBER OF HYDRANTS.		Num- ber of Meters in Use.	Num- ber of Cus- tomers.
			Pub- lic.	Pri- vate.		
Amherst,	—	— ¹	117	—	1,134	1,134
Ashfield,	—	66	15	—	—	66
Aspinwall (Lenox),	—	—	—	—	—	1
Barnstable,	75-95	577	70	—	16	546
Berkshire (Lee),	—	— ¹	44	6	—	710
Brant Rock (Marshfield),	45-115	28	—	—	—	538
Bridgewater,	60-90	922	78	4	509	922
Cheshire,	85	—	25	3	—	218
Cohasset,	—	659	95	3	36	671
Cottage City (Oak Bluffs),	53-75	1,264	87	1	19	— ²
Dedham,	45-80	2,389	192	36	2,269	1,660
East Mountain (West Stock- bridge),	—	50	—	—	25	50
Edgartown,	45-60	—	44	—	3	388
Fairhaven,	60-74	1,252	113	14	—	1,252
Grafton,	65-160	384	97	—	8	352
Granville Center,	—	18	—	—	16	17
Groton,	60-100	276	52	9	290	290
Hill (Stockbridge),	—	—	—	—	—	14
Hingham,	20-110	4,061	397	51	82	4,061
Holliston,	70-101	264	58	—	—	264
Housatonic,	—	531	9	23	9	531
Humarock Beach (Scituate),	30-40	— ¹	—	—	—	107
Knox Hill (Palmer),	—	15	—	—	—	2
Lenox,	—	307	52	5	360	345
Ludlow,	—	—	62	52	749	833
Medfield,	40	187	—	—	2	184
Milford,	15-100	2,548	193	4	1,982	2,548
Millbury,	6-130	548	76	18	12	530
Mountain Spring (South- ampton),	—	— ¹	—	—	—	25
Northfield Schools,	—	—	7	11	88	115
Northfield,	—	76	—	8	62	93
Norton,	70-114	273	63	30	9	258
Onset (Wareham),	43-55	899	45	2	1	899
Oxford,	—	459	44	16	311	759
Palmer,	—	494	75	2	134	494
Riverside (Gill),	—	46	—	—	—	46
Salisbury,	40-65	628	74	1	3	597
Scituate,	50-75	1,261	150	17	2	1,261
Sheffield,	—	130	20	—	6	130
Southbridge,	30-105	1,441	179	62	1,473	900
South Egremont,	—	45	6	—	7	51
Stockbridge,	90-95	342	42	1	35	342
Sunderland,	—	100	—	6	—	100
Wannacomet (Nantucket),	47-55	1,514	85	2	5	1,318
Westford,	75-90	335	53	1	—	335
Westhampton,	—	25	1	—	—	25
Weston,	30-110	307	56	22	292	234
Westwood,	—	125	10	—	6	125
Williamstown,	—	— ¹	77	6	615	588

¹ Owned by consumers.² Unknown.

Hill (Stockbridge),	Iron,	51,386	3,510	3,837	29,324	1,063	75,814	127,013	59,092	20,366	82,711	29,209	5,543	550,768	95	4,168	
Hingham,	Cast iron, wrought iron and cement lined,													5	45,775	8	3,535
Holliston,	Cast iron,					3,300	9,625	21,725	4,975	5,250	900						
Housatonic,	Cast iron,				2,900		18,410	7,960	29,162	4,343	2,146	125		65,046	12	1,686	
Humarock Beach (Seituate),	Galvanized iron,													4	11,550	2	990
Knox Hill (Palmer),	Iron,													4	1,890	—	1,890
Lenox,	Iron,					5,280	20,700	24,326	17,526	15,840	16,840			100,512	19	192	
Ludlow,	Cast iron,						6,141	26,313	8,169	1,165	3,185			44,973	8	2,733	
Medfield,	Cast iron and wrought iron,						10,000							21,120	4	—	
Milford,	Cast iron, wrought iron, galvanized iron, cement lined and lead lined.	1,306	171	183	5,236		46,538	80,163	39,674	6,547	9,239	19,393	18	208,467	39	2,547	
Millbury,	Cast iron,								32,568	16,333	8,202	6,544	6,487	70,129	13	1,489	
Mountain Spring (Southampton),	Iron,	5,000												5,000	—	5,000	
Northfield Schools,	Cast iron, galvanized iron and enameled iron.					11,971	1,650		5,717	9,000				7	28,338	5	1,933
Northfield,	Cast iron,							2,500	5,000					7,500	1	2,220	
Norton,	Cast iron, wrought iron and galvanized iron,			240	2,864		2,714	14,354	19,710	18,334	6,340		336	64,892	12	1,532	
Onset (Wareham),	Cast iron, galvanized iron and cement lined.	7,301	7,467	7,041	19,306	165	10,330	16,449	13,708	787				82,554	15	3,354	
Oxford,	Universal and galvanized iron,	1,155	5,145	1,072	15,081				13,007	22,397	4,840			62,697	11	4,617	
Palmer,	Cement and cast iron,													3	52,800	10	—
Riverside (Gill),	Cast iron,							4,500						4,500	—	4,500	
Salisbury,	Cast iron and wrought iron,	36,763					60	37,825	15,856	11,798	9,390			81,692	15	2,492	

¹ Not given.² Includes 5,968 feet owned by town.³ Estimated.⁴ Length of various sizes not given.⁵ Includes 16,900 feet 20-inch pipe.⁶ Includes 3,300 feet under 4 inches.⁷ Includes 11,711 feet under 3 inches.⁸ Includes sizes from 1 inch to 2½ inches.

TABLE 4. — Showing the Kind of Pipe and the Lengths and Sizes of the Mains in Use as returned by the Companies — Concluded.

COMPANY.	Kind of Pipe.	DIAMETER IN INCHES.										Total Length in Feet.		Length in Miles and Feet.	
		1 and under.	1¼	1½	2	3	4	6	8	10	12	14	16		
														Miles.	Feet.
Scituate,	Cast iron and wrought iron galvanized, .	-	-	-	-	-	13,358	119,719	44,474	16,670	7,920	-	-	38	1,501
Sheffield,	Cast iron and galvanized iron, . . .	3,150	-	100	2,800	-	5,280	5,280	10,560	-	-	-	-	5	770
Southbridge,	Cast iron and wrought iron,	991	-	-	12,177	-	11,530	57,069	6,100	6,486	16,382	1,119	12,639	23	3,143
South Egremont,	Cast iron, wrought iron and galvanized iron.	-	-	-	3,000	-	15,150	4,000	-	-	-	-	-	4	1,080
Stockbridge,	Cast iron,	1,850	7,400	-	2,170	-	7,449	12,945	5,579	16,835	-	-	-	10	2,328
Sunderland,	Cast iron, galvanized iron and wrought iron.	2,040	-	600	7,920	2,640	5,940	-	-	-	-	-	-	4	660
Wannacomet (Nantucket),	Cast iron, wood and galvanized iron, .	2,660	5,829	1,718	14,966	635	27,916	26,275	21,108	9,979	16	-	-	19	1,790
Westford,	Cast iron,	-	-	-	-	-	10,304	9,428	27,525	-	-	-	-	8	5,017
Westhampton,	Galvanized,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Weston,	Cast iron and galvanized wrought iron, .	-	300	-	736	-	11,554	46,367	11,280	-	-	-	-	13	1,597
Westwood,	Galvanized iron,	-	-	-	5,500	4,500	-	-	-	-	-	-	-	1	4,720
Williamstown,	Cast iron, wrought iron and galvanized iron.	1,120	-	-	12,080	23,921	10,250	30,073	26,916	1,560	-	-	-	20	320

¹ Includes 13,358 feet under 6 inches.² Includes 2,170 feet of 2½-inch pipe; also 900 feet of 18-inch pipe.³ Not given.

APPENDIX H. — MUNICIPAL PLANT STATISTICS.

TABLE 1. — *Description of Steam and Electric Equipment.*

The following table of data from the several returns is descriptive of the generating equipment at the stations in the municipalities named on June 30, 1918: —

MUNICIPALITY.	BOILERS.		ENGINES.		DYNAMOS.	
	No.	Total Rated H. P.	No.	Total Rated H. P.	No.	Total K. W. Capacity.
Ashburnham, ¹	—	—	—	—	—	—
Belmont, ¹	—	—	—	—	—	—
Boylston, ¹	—	—	—	—	—	—
Braintree,	3	375	3	1,200	3	816
Chicopee,	4	968	3	2,025	3	1,500
Concord,	3	270	3	1,550	3	1,033
Danvers,	4	550	5	1,375	3	1,000
Georgetown, ¹	—	—	—	—	—	—
Groton, ¹	—	—	—	—	—	—
Groveland, ¹	—	—	—	—	—	—
Hingham, ¹	—	—	—	—	—	—
Holden, ¹	—	—	—	—	—	—
Holyoke,	8	3,200	4	13,561 ²	6	10,950
Hudson,	3	330	3	953	3	650
Hull, ¹	—	—	—	—	—	—
Ipswich,	2	300	3	660	3	380
Littleton, ¹	—	—	—	—	—	—
Lunenburg, ¹	—	—	—	—	—	—
Mansfield,	—	—	4 ³	680	4	500
Marblehead,	4	580	4	700	4	600
Merrimac,	— ⁴	—	2	272	2	195 ⁵
Middleborough,	1	25	3 ⁶	278 ⁷	2	350
Middleton, ¹	—	—	—	—	—	—
North Attleborough,	2	494	4	852 ⁸	4	610 ⁹
Norwood, ¹	—	—	—	—	—	—
Paxton, ¹	—	—	—	—	—	—
Peabody,	3	657	3	3,116	3	2,350
Princeton, ¹	—	—	—	—	—	—
Reading,	3	375	4	1,380	4	1,000
Rowley, ¹	—	—	—	—	—	—
Shrewsbury, ¹	—	—	—	—	—	—
South Hadley, ¹	—	—	—	—	—	—
Sterling, ¹	—	—	—	—	—	—
Taunton,	6	2,000	4	5,850	4	3,800 ¹⁰
Templeton, ¹	—	—	—	—	—	—
Wakefield, ¹	2	250	—	—	—	—
Wellesley, ¹	—	—	—	—	—	—
West Boylston, ¹	—	—	—	—	—	—
Westfield,	4	808	1	140 ¹¹	3	1,500

¹ No generating equipment; all current purchased.² Also 4 water wheels 1,120 horse power.³ Oil engines.⁴ Boilers owned by water department.⁵ Not in use.⁶ Gas engines.⁷ Also 2 water wheels 157 horse power.⁸ Two engines sold.⁹ Two dynamos sold.¹⁰ Also 2 power generators 162 kilowatts.¹¹ Also 2 water wheels 1,800 horse power.

TABLE 2. — *Street Lines Equipment.*

The following data from the several returns are descriptive of the outside electric construction on June 30, 1918, in each of the municipalities:—

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).
Ashburnham,	195,530	511	12	63,360
Belmont,	814,043	1,708	103	184,550
Boylston,	210,210	780	26	84,135
Braintree,	1,039,313	1,903	63	220,000
Chicopee,	1,767,048	3,377	—	— ¹
Concord,	1,342,348	2,036	10	268,439
Danvers,	1,034,130	2,521	218	335,000
Georgetown,	369,725	709	5	70,408
Groton,	461,348	942	4	109,824
Groveland,	353,115	466	12	95,000
Hingham,	1,214,775	1,377	14	210,005
Holden,	500,900	939	68	133,500
Holyoke,	1,739,690	2,903	144	261,794
Hudson,	919,016	1,323	213	165,650
Hull,	1,061,201	1,682	68	219,715
Ipswich,	537,955	1,166	22	139,880
Littleton,	343,510	822	2	81,600
Lunenburg,	294,473	423	—	— ¹
Mansfield,	559,580	989	—	154,500
Marblehead,	958,713	1,336	220	177,085
Merrimac,	325,743	575	8	66,780
Middleborough,	792,031	262	184	260,335
Middleton,	87,720	147	—	17,175
North Attleborough,	1,004,621	700	—	160,865
Norwood,	1,125,045	1,881	34	237,725
Paxton,	128,840	397	2	95,040
Peabody,	1,399,300	1,777	341	296,200
Princeton,	279,760	757	—	— ¹
Reading,	2,398,714	4,740	191	538,696
Rowley,	213,347	802	3	86,120
Shrewsbury,	634,000	1,685	50	— ¹
South Hadley,	457,616	832	26	89,844
Sterling,	391,318	1,126	28	150,100
Taunton,	2,557,013	2,634	111	— ¹
Templeton,	—	—	—	— ²
Wakefield,	794,453	— ¹	—	226,290
Wellesley,	1,185,820	962	7	233,000
West Boylston,	429,980	1,043	34	127,840
Westfield,	1,183,556	1,556	203	191,697

¹ Unknown.² Records lost in fire.

TABLE 3. — *Electric Fuel Statistics.*

The following table shows the kind and quantity of fuel and number of carbons and electrodes used during the year ending June 30, 1918, as shown by the several returns: —

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons and Electrodes used.
Ashburnham,	— ¹	—	—
Belmont,	— ¹	—	—
Boylston,	— ¹	—	—
Braintree,	1,413	831	—
Chicopee,	1,439	—	100
Concord,	1,558	1,690	—
Danvers,	4,182	815	—
Georgetown,	— ¹	—	—
Groton,	— ¹	—	—
Groveland,	— ¹	—	—
Hingham,	— ¹	—	—
Holden,	— ¹	—	—
Holyoke,	23,139 ²	—	4,079
Hudson,	2,293	144	84
Hull,	— ¹	—	—
Ipswich,	1,443	—	—
Littleton,	— ¹	—	—
Lunenburg,	— ¹	—	—
Mansfield,	— ³	—	—
Marblehead,	3,106	—	2,350
Merrimac,	— ¹	—	—
Middleborough,	54	—	—
Middleton,	— ¹	—	—
North Attleborough,	356	—	—
Norwood,	— ¹	—	—
Paxton,	— ¹	—	—
Peabody,	5,101	—	968
Princeton,	— ¹	—	—
Reading,	2,686	168	—
Rowley,	— ¹	—	—
Shrewsbury,	— ¹	—	—
South Hadley,	— ¹	—	—
Sterling,	— ¹	—	—
Taunton,	12,283	—	—
Templeton,	— ¹	—	—
Wakefield,	— ¹	—	—
Wellesley,	14	—	—
West Boylston,	— ¹	—	—
Westfield,	5,331	—	4,839

¹ Current bought.² Also used water power.³ Used 1,034 gallons fuel oil.

TABLE 4. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several plants for the year ending June 30, 1918:—

MUNICIPALITY.	Total K. W. Hours generated and bought.	Sent out for Street Lights.	K. W. Hours sold to Commercial Customers.
Ashburnham,	163,200	10,802	117,984
Belmont,	726,100	165,485	428,420
Boylston,	35,880	9,000	16,400
Braintree,	1,040,490	141,930	670,750
Chicopee,	5,193,170	425,940	3,422,311
Concord,	1,241,800	121,670	871,907
Danvers,	2,806,500	183,895	1,782,332
Georgetown,	115,050	15,428	64,085
Groton,	231,720	38,826	138,325
Groveland,	94,310	32,299	42,453
Hingham,	601,381	125,101	389,472
Holden,	128,010	27,355	57,902
Holyoke,	20,340,126	766,900	15,681,730
Hudson,	1,126,805	94,025	830,276
Hull,	736,747	79,500	506,722
Ipswich,	515,251	93,855	221,850
Littleton,	77,120	9,471	23,211
Lunenburg,	70,890	8,329	27,729
Mansfield,	1,887,684	119,153	1,564,110
Marblehead,	1,122,620	201,260	618,939
Merrimac,	253,696	30,310	124,189
Middleborough,	544,990	34,094	302,423
Middleton,	25,025	11,628	8,411
North Attleborough,	978,100	100,260	659,773
Norwood,	2,331,800	178,857	1,349,741
Paxton,	27,320	4,500	14,486
Peabody,	3,614,319	221,500	2,958,735
Princeton,	45,464	15,440	17,935
Reading,	1,303,911	144,200	866,673
Rowley,	47,976	16,920	23,447
Shrewsbury,	279,560	60,000	138,388
South Hadley,	345,120	71,005	175,495
Sterling,	97,520	15,732	74,038
Taunton,	7,987,600	649,470	4,924,945
Templeton,	149,830	24,950	75,516
Wakefield,	873,711	121,123	597,712
Wellesley,	1,014,950	151,727	477,063
West Boylston,	121,923	55,083	54,547
Westfield,	3,024,905	347,426	2,086,965

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers for each kind of commercial lights, total lighting load, number of motors and total power load, June 30, 1918: —

MUNICIPALITY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Ashburnham,	1	230	1	2	11	130.08	32	32	162.08
Belmont,	1	2,062	1	2	33	2,125.00	42	184.00	2,309.00
Boylston,	1	90	1	1	15	32.32	—	—	32.32
Braintree,	1	1,763	1	1	38	36.40	—	—	36.40
Chicopee,	1	2,842	1	19	76	— ¹	261	4,098.00	— ¹
Concord,	1	834	1	6	136	1,288.00	59	492.50	1,780.50
Danvers,	1	1,630	1	1	133	880.30	130	1,435.50	2,316.00
Georgetown,	1	188	2	2	37	138.00	—	87.50	226.00
Groton,	1	163	3	3	35	232.00	—	62.50	294.50
Groveland,	1	240	1	1	3	256.50	—	—	256.50
Hingham,	1	881	—	—	57	1,137.50	63	303.80	1,441.30
Holden,	1	250	1	8	2	136.20	—	18.50	154.70

¹ Incomplete.

TABLE 5. — *Connected Load Statistics — Concluded.*

MUNICIPALITY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Holyoke,	—	6,844	—	29	291	9,864.60	—	9,161.00	19,025.00
Hudson,	—	940	—	6	78	—	—	—	—
Hull,	—	1,750	—	40	106	1,719.30	59	139.30	1,858.60
Ipswich,	—	637	—	30	—	36.60	—	—	36.60
Littleton,	—	150	—	1	8	—	—	—	—
Lunenburg,	—	173	—	—	14	—	20	20.00	—
Mansfield,	—	682	—	7	63	—	—	—	—
Marblehead,	—	1,513	—	1	51	—	167	678.00	—
Merrimac,	—	215	—	—	11	114.70	33	146.60	261.30
Middleborough,	—	860	—	4	33	821.80	—	306.70	1,128.50
Middleton,	—	66	—	1	—	—	—	—	—
North Attleborough,	—	1,030	—	3	54	1,427.40	—	465.70	1,893.10
Norwood,	—	1,772	—	2	32	2,314.20	227	1,362.50	3,458.70
Paxton,	—	54	—	—	6	24.90	—	—	—
Peabody,	—	1,697	—	142	—	1,877.50	480	2,272.60 ²	4,150.10
Princeton,	—	55	—	—	15	—	—	—	—
Reading,	—	1,934	—	12	114	2,280.60	106	352.50	2,633.10
Rowley,	—	105	—	2	17	74.00	—	—	74.00

Shrewsbury,	659	—	—	41	122.50	41	38.00	160.50
South Hadley,	504	—	—	21	375.60	—	76.30	451.90
Sterling,	126	—	—	20	100.50	28	106.00	206.50
Taunton,	2,070	—	29	175	— ¹	—	— ¹	— ¹
Templeton,	— ³	—	—	—	—	—	—	— ³
Wakefield,	1,128	—	1	53	— ¹	112	425.00	— ¹
Wellesley,	1,150	—	61	—	1,122.60	77	217.00	1,339.60
West Boylston,	189	—	—	23	165.30	—	—	165.30
Westfield,	1,497	—	12	94	— ¹	2,324	1,731.60	— ¹

¹ Incomplete.² Also heating devices 20 kilowatts.³ Records lost by fire.

TABLE 6. — *Gas Plant Statistics.*

The following tables exhibit data of interest concerning these plants and their operations: —

For the Year ending June 30, 1918.

	Holyoke.	Middle-borough.	Wakefield.	Westfield.
Daily capacity of works (feet), .	1,950,000	125,000	350,000	225,000
Greatest output (feet),	915,030	- ¹	197,200	206,300
Date of same,	Aug. 30, '17	- ¹	June 3, '18	Sept. 1, '17
Least output (feet),	580,204	- ¹	106,000	115,200
Date of same,	Nov. 30, '17	- ¹	Mar. 11, '18	April 21, '18
Gas made (feet), year ending June 30, 1918,	263,654,212	8,144,950	53,017,000	57,024,900
Gas made (feet), year ending June 30, 1917,	256,451,440	7,092,860	47,594,000	53,127,200
Gas sold by meter (feet), year ending June 30, 1918,	262,621,332	7,136,600	42,420,500	49,756,700
Gas sold by meter (feet), year ending June 30, 1917,	239,645,070	5,743,230	36,580,200	48,229,300
Gas supplied to public buildings (feet), year ending June 30, 1918,	1,711,600	18,550	186,700	236,000
Gas used at works and offices (feet), year ending June 30, 1918,	—	123,000	190,900	580,700
Gas unaccounted for (feet), year ending June 30, 1918,	445,435 ²	886,800	10,222,100	6,362,300
Percentage unaccounted for, 1918,	0.002	10.87	19.28	11.16
Percentage unaccounted for, 1917,	5.49	15.58	22.18	8.32
Total sales of gas 1917-18 (feet),	264,332,932	7,155,150	42,607,200	49,992,700
Increase over 1916-17 (per cent.),	9.09	15.80	15.80	3.38
Gas sold per mile of main (feet),	4,351,010	764,375	1,084,681	1,779,695
Gas unaccounted for per mile of main (feet),	7,332	94,736	260,331	226,492
Number of consumers per mile of main,	230.5	62.60	64.03	100.78
Gas sold per consumer (feet),	18,752	12,178	16,867	17,576
Gas materials used,	— ³	— ⁴	— ⁵	—
Fuel used,	— ⁶	— ⁷	— ⁸	— ⁹

¹ No record.

² In excess of amount manufactured.

³ Oil, 629,600 gallons.

⁴ Fuel oil, 38,711 gallons.

⁵ Oil, 91,724 gallons.

⁶ Coal, 11,687 tons; coke, 1,402 tons.

⁷ Coke, 293.69 tons.

⁸ Coal, 4,097 tons; coke, 668 tons.

⁹ Coal, 5,637 tons.

TABLE 7. — *Street Mains and Meters.**Street Mains. — Length in Feet, of Each Size, June 30, 1918.*

	Holyoke.	Middle- borough.	Wakefield.	Westfield.
Three-quarter inch,	—	—	23,407	—
One inch,	1,441	—	17,592	190
One and one-quarter inch,	1,913	50	15,722	1,001
One and one-half inch,	1,858	165	26,046	285
One and three-quarters inch,	—	1,266	—	4,224
Two inch,	8,639	496	51,108	5,375
Two and one-half inch,	863	—	338	—
Three inch,	64,658	13,685	25,268	69,056
Four inch,	110,226	28,307	32,216	53,117
Six inch,	65,453	2,231	13,106	10,295
Eight inch,	35,519	3,225	—	3,053
Ten inch,	—	—	2,600	—
Twelve inch,	18,731	—	—	1,722
Fifteen inch,	440	—	—	—
Sixteen inch,	11,030	—	—	—
Total length,	320,771	49,425	207,403	148,318
Length in miles and feet, { miles,	60	9	39	28
{ feet,	3,971	1,905	1,483	478
Increase during year (feet),	1,833	956	8,867	—

Meters. — Number of Each, June 30, 1918.

Two light,	—	—	1	—
Three light,	13,021	130	2,307	1,858
Five light,	674	441	574	891
Ten light,	157	7	15	24
Twenty light,	71	6	8	36
Thirty light,	46	1	4	16
Forty-five light,	15	—	1	—
Fifty light,	3	1	3	1
Sixty light,	6	—	—	2
Eighty light,	3	—	1	2
One hundred light,	6	—	1	1
One hundred and fifty light,	2	—	—	—
Two hundred light,	1	—	—	—
Total number in use June 30, 1918,	14,005	586	2,515	2,831
Increase during year,	166	92	131	61

APPENDIX I. — ABSTRACTS OF ACCIDENTS.

In accordance with section 140 of chapter 742 of the Acts of 1914, the Board herewith presents abstracts of the cases reported resulting in death or bodily injury from gas and electricity manufactured and sold during the year 1918.

GAS (FATAL).

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 1	Everett C. Dodge, .	21	Worcester: 4 Allen Street, .	Mixed, .	Burners found open. Suicide.
1	Thomas McLaughlin, .	40	Roxbury: 33 Woodbine Street, .	Mixed, .	Burner found partly open. Accident.
1	Antonio Francesco, .	33	Roxbury: 93½ Burrell Street, .	Mixed, .	Burner found open. Accident.
1	Thomas J. Markley, .	56	South Boston: 215 D Street, .	Mixed, .	Burner to stove found open. Accident.
2	Charles Healey, .	45	New Bedford: 22 Mill Street, .	Mixed, .	Burner found open. Accident.
3	James J. Barry, .	80	East Boston: 58 Putnam Street, .	Mixed, .	Illuminating gas poisoning. Accident.
4	Frank J. Loyzell, .	54	Fitchburg: 47 Willow Street, .	Mixed, .	Inhaled gas through rubber tube.
4	Vinel Cupboldt, .	52	Boston: 15 Prospect Street, .	Mixed, .	Burners found open. Indeterminate, probably suicide.
4	Mary A. Connolly, .	48			
4	Austin Peoples, .	50	Boston: 27 Harwich Street, .	Mixed, .	Gas escaped from broken supply pipe in cellar.
4	John J. Ormsby, .	83	Boston: 40 Warrenton Street, .	Mixed, .	Oxygen in room consumed by burning gas.
5	Anthony Rock, .	79	East Boston: 130 Faleon Street, .	Mixed, .	Burner found open. Accident.

5	John H. Whitten, .	80	Brockton: 65 Ellsworth Street, .	Mixed, .	Burner to gas heater found open. Accident.
5	George A. Ferris, .	46	Boston: 28 Cortes Street, .	Mixed, .	Burner to gas heater found open. Accident.
6	Martin F. Queenan, .	39	Boston: 42 Green Street, .	Mixed, .	Burner found partly open. Accident.
6	William P. McCarthy, .	29			
6	Mildred Lafontaine, .	17	New Bedford: 47 Whitman Street, .	Mixed, .	Burner found partly open. Accident.
6	Rosetta Lafontaine, .	14			
6	William E. Layden, .	18	Pittsfield: 16 Seymour Street, .	Mixed, .	Burners found open. Accident.
6	Dennis J. O'Leary, .	-	Boston: 58 German Street, .	Mixed, .	Burner found partly open. Accident.
8	Robert Stowe, .	52	Roxbury: 83 Windsor Street, .	Mixed, .	Overcome by gas from leaking main.
9	Nicholas Efantidis, .	26	Haverhill: 38 Harrison Street, .	Water, .	Burner to gas heater found open. Accident.
9	Lucy S. Sumner, .	65	Somerville: 56 Mount Vernon Street, .	Coal, .	Burners found open. Suicide.
9	Belle Sumner, .	62			
11	Amy Hamilton, .	65	Revere: 36 Ford Street, .	Mixed, .	Burners found open. Indeterminate.
11	Henry Richter, .	70	Cambridge: 35½ Essex Street, .	Mixed, .	Inhaled gas through rubber tube.
12	Sarah Behr, .	53	Malden: 84 Henry Street, .	Mixed, .	Inhaled gas through rubber tube.
15	Joseph Always, .	72	New Bedford: 617 Summer Street, .	Mixed, .	Burner found open. Suicide.
15	John Walsh, .	52	South Boston: 158 Boston Street, .	Mixed, .	Burners to gas radiator found open. Accident.
15	Daniel Gallivan, .	32	South Boston: 822 East Fifth Street, .	Mixed, .	Gas escaped from tube attached to gas radiator. Accident.
15	Mary Heffernan, .	78	Boston: 16 Melrose Street, .	Mixed, .	Burner to gas stove found open. Accident.

GAS (FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 17	Andrew Elliott, .	-	Boston: 40 Warrenton Street, .	Mixed, .	Burner found partly open. Accident.
17	Charles Phillips, .	-			
18	John Phillips, .	-	Boston: 222 Shawmut Avenue, .	Mixed, .	Burner found open. Accident.
20	Daniel McDonald, .	35	Lynn: 62 Spring Street, .	Mixed, .	Gas escaped from open pipe in ceiling from which chandelier had been detached. Suicide.
20	Francis P. Hines, .	24			
20	John T. Powers, .	-	Roxbury: 638 Dudley Street, .	Mixed, .	Burner found partly open. Accident.
21	Sarah Tyler, .	44	Fall River: 102 North Eighth Street, .	Mixed, .	Burner found open. Accident.
21	Mrs. C. F. Donovan, .	-	Fitchburg: 12 Prescott Street, .	Mixed, .	Dress caught fire from gas heater and she received fatal burns.
22	Georgianna Jenney, .	65	New Bedford: 116 Chestnut Street, .	Mixed, .	Overcome by gas from leaking main.
22	Thaddeus E. Friend, .	83	Gloucester: 9 Middle Street, .	Water, .	Burner found open. Suicide.
22	William H. Lane, .	45	Boston: 5 Dover Street, .	Mixed, .	Gas escaped from defective fixture. Accident.
22	Ellen Keane, .	-	Boston: 24 Bradford Street, .	Mixed, .	Gas escaped from broken tube attached to stove. Accident.
23	Edward F. Snow, .	61	New Bedford: 41 William Street, .	Mixed, .	Burner found open. Accident. Gas poisoning contributory cause of death.
23	Ebenezer Dixon, .	60	Lynn: 52 Eutaw Street, .	Mixed, .	Burner found open. Suicide.
23	Frank E. Davis, .	55	Haverhill: 49 Oak Street, .	Water, .	Gas escaped from open jets when money was placed in prepayment meter.
23	Richard B. Thomas, .	59			
25	August Anderson, .	49	Quincy: 1188 Sea Street, Hough's Neck, .	Mixed, .	Burner to gas heater found open. Suicide.

26	John Bolduck, . . .	60	Holyoke: 499 Dwight Street, . . .	Mixed, . . .	Burners to gas stove found open. Accident.
29	Edward Oullette, . . .	25	New Bedford: 247 North Front Street, . . .	Mixed, . . .	Burner found open. Suicide.
29	Charles A. Hills, . . .	60	Lynn: 86 Beacon Hill Avenue, . . .	Mixed, . . .	Burners to gas stove found open. Suicide.
30	Michael J. Murphy, . . .	—	Boston: 2 Columbus Square, . . .	Mixed, . . .	Burner to gas oven found open. Accident.
30	Samuel E. Tasco, . . .	71	Boston: 61 Hammond Street, . . .	Mixed, . . .	Burner found open. Accident.
30	William J. Dunbar, . . .	40	Boston: 15 Shirley Street, . . .	Mixed, . . .	Gas escaped from broken tube connected with stove. Accident.
31	Mary Gomez Farinha, . . .	21	Lowell: 4 Charles Street Court, . . .	Mixed, . . .	Gas escaped from radiator burner which failed to light.
31	John J. Hurley, . . .	50	South Boston: 88 C Street, . . .	Mixed, . . .	Burner found open. Accident.
Feb. 1	Arthur D. Lawrence, . . .	60	Brookline: 29 Toxteth Street, . . .	Mixed, . . .	Burner found partly open. Gas poisoning only contributory cause of death.
2	Mary Hazelton, . . .	85	Somerville: 4 Foscett Street, . . .	Mixed, . . .	Burner to gas stove found open. Accident.
3	Edward V. Berry, . . .	—	Roxbury: 16 Wabon Street, . . .	Mixed, . . .	Burner found partly open. Suicide.
3	Charles B. Brooks, . . .	49	Springfield: 31 Hall Street, . . .	Mixed, . . .	Burner found partly open. Accident.
3	George C. Baron, . . .	58	Lowell: 32 John Street, . . .	Mixed, . . .	Burners to gas stove found open. Accident.
4	John Dolan, . . .	30	Boston: 1419 Tremont Street, . . .	Mixed, . . .	Burner to gas heater found open. Accident.
6	William Heath, . . .	—	Boston: 8 Groton Street, . . .	Mixed, . . .	Gas escaped from burner to heating appliance.
7	John Fox, . . .	42	Boston: 121 Warren Avenue, . . .	Mixed, . . .	Burner found partly open. Accident.
7	William Shields, . . .	55	Gardner: 63 Parker Street, . . .	Water, . . .	Burner to automatic water heater partly open. Accident.
8	Harry Vernon, . . .	45			
8	Mary Vernon, . . .	40	Boston: 36 Appleton Street, . . .	Mixed, . . .	Burner to gas heater found open. Accident.
8	Mary E. Spratt, . . .	—			

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Feb. 8	Emma Ianni, . . .	22	Springfield: 185 Massasoit Street,	Mixed, .	Burner to gas heater left open. Suicide.
9	Panteleus Kseradakias, . . .	32	Holyoke: 19 Hamilton Street, . . .	Mixed, .	Put money into prepayment meter and left burners open.
9	Marcos Stavrovlasakis, . . .	30	East Boston: 83 Maverick Street, . . .	Mixed, .	Burner found open. Accident.
9	Andrew Norcott, . . .	37	Brockton: 133 Forest Avenue, . . .	Mixed, .	Burner found partly open. Accident.
10	Olga Trevestino, . . .	17	Haverhill: 67½ Locust Street, . . .	Water, .	Poisoned by carbon monoxide when oxygen was exhausted by lighted radiator and jet.
10	Therese Zanola, . . .	24	Boston: 2 Faulkner Circle, . . .	Mixed, .	Burner found open. Accident.
10	George Giguere, . . .	53	Lynn: 26 Woodman Street, . . .	Mixed, .	Burners found open. Suicide.
10	Mary Bodo, . . .	21	Brockton: 23 Washburn Avenue, . . .	Mixed, .	Burners found open. Accident.
10	Michael P. Quigley, . . .	31	Neponset: 12 Lorenzo Street, . . .	Mixed, .	Burner found open. Accident.
11	Richard J. L. Beller, . . .	—	Somerville: 31 Rossmore Street, . . .	Mixed, .	Burner to heater found open. Accident.
11	Samuel D. Childs, . . .	50	Boston: 172 West Springfield Street, . . .	Mixed, .	Burner found open. Accident.
11	Margaret Stinson, . . .	68	South Boston: 455 West Broadway, . . .	Mixed, .	Burner found open. Accident.
12	Joseph McMurray, . . .	30	Cambridge: 167 Harvard Street, . . .	Mixed, .	Burners to gas stove found open. Accident.
12	James A. Belyea, . . .	—			
14	George McLaughlin, . . .	35			
16	Dennis Keegan, . . .	63			

17	John J. Cleary, .	65	Somerville: 7 Warren Avenue, .	Mixed, .	Burner to gas heater found open. Accident.
20	Thomas L. Brier, .	—	Boston: 25 Milford Street, .	Mixed, .	Burner found open. Accident.
22	Susan R. Robertson, .	55	Boston: 26 Rutland Square, .	Mixed, .	Burner found open. Accident.
23	Paul Grinley, .	13	Newton: 109 River Street, .	Mixed, .	Burner to gas heater found open. Accident.
23	John Ford, .	65	Boston: 72 Dudley Street, .	Mixed, .	Burner found open. Accident.
24	Fannie Harris, .	76	Salem: 177 Boston Street, .	Mixed, .	Inhaled gas through rubber tube.
24	Edwin P. Johnson, .	48	Boston: 18 Fayette Street, .	Mixed, .	Burner to gas heater found open. Accident.
24	George Colson, .	23	East Boston: 151 Meridian Street, .	Mixed, .	Burner found open. Accident.
24	Unknown man, .	40	Boston: 596 Tremont Street, .	Mixed, .	Burner found open. Accident.
25	Jeannette McKenzie, .	18	Malden: 33 Garland Street, .	Mixed, .	Inhaled gas through rubber tube.
25	William McGuinness, .	34	Boston: 150 West Canton Street, .	Mixed, .	Burner found open. Suicide.
25	Woodson Carter, .	38	Boston: 52 Joy Street, .	Mixed, .	Burner found open. Accident.
26	Emilio Alharaz, .	25	Boston: 29 Salutation Street, .	Mixed, .	Burner found open. Accident.
27	Raymond W. Coleman, .	26	Somerville: 45a Hancock Street, .	Mixed, .	Burners found open. Suicide.
27	Frank W. Turner, .	65	Roxbury: High School, Warren Street, .	Mixed, .	Burner found open. Suicide.
28	Frank Kiminsky, .	—	Boston: 20 Billerica Street, .	Mixed, .	Burner found open. Accident.
March 2	Jefer Abedin, .	45	Lowell: 533 Middlesex Street, .	Mixed, .	Burner found open. Suicide.
2	Ivan Y. Anthony, .	—	Boston: 48 Howard Street, .	Mixed, .	Burner found open. Probably suicide.
3	Vito Bellissima, .	55	East Boston: 144 Paris Street, .	Mixed, .	Tube disconnected from gas radiator.

GAS (FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
March 4	John T. Hamer, . . .	60	New Bedford: 1250 Purchase Street, . .	Mixed, .	Tube connecting jet with heater became disconnected.
5	Thomas Ryan, . . .	65	Salem: 74½ Federal Street, . . .	Mixed, .	Burner found open. Accident.
5	Suey Len, . . .	50	Lynn: 31 Buffum Street, . . .	Mixed, .	Burner to gas heater found open. Accident.
5	Yee N. Sing, . . .	20			
5	Daniel Williamson, . . .	50	Haverhill: 82 Water Street, . . .	Water, .	Burner to heater found open. Accident.
6	Fred Crouse, . . .	48	Haverhill: 22 Merrimack Street, . .	Water, .	Burner on gas radiator open. Accident.
8	Clara Larsen, . . .	34	Newton Center: 21 Gray Cliff Road, . .	Mixed, .	Burners found open. Suicide.
8	Martino Zichitella, . . .	26	East Boston: 65 Frankfort Street, . .	Mixed, .	Burner found open. Accident.
8	Josephine Zichitella, . .	23			
8	Giacimo Zichitella, . . .	12			
8	Margaret Hoyer, . . .	47	Jamaica Plain: 5 Lamartine Court, . .	Mixed, .	Burner found open. Accident.
9	Maria Mahan, . . .	-	Lawrence: 29 Orchard Street, . . .	Mixed, .	Inhaled gas through rubber tube.
10	Lyman Wilde, . . .	50	Gloucester: 8 Short Street, . . .	Water, .	Burner found open. Accident.
10	J. D. Hayes, . . .	55	Boston: 10 Dwight Street, . . .	Mixed, .	Gas escaped from chandelier from which an arm had been unscrewed. Probably accidental.
10	Mary Donnellon, . . .	48			
11	Mary Finch, . . .	48	New Bedford: 1631 Acushnet Avenue, . .	Mixed, .	Burner found open. Suicide.
11	Sylvester Campbell, . . .	74	Fall River: 367 Field Street, . . .	Mixed, .	Burner found open. Accident.

13	Martin McMannion,	50	Fall River: 324 Broadway, .	Mixed, .	Burner to gas stove found open. Accident.
14	James Lawn, .	26	Watertown: 13 Taylor Street, .	Mixed, .	Inhaled gas through rubber tube.
15	Timothy J. Buckley,	47	Charlestown: 7 Lawrence Street,	Coal, .	Poisoned by carbon monoxide due to incomplete igniting of incandescent gas lighting fixture.
16	Charles Williams,	37	Boston: 382 Hanover Street, .	Mixed, .	Burner found open. Suicide.
17	Michael Zero, .	17	Boston: 1 Hunneman Place, .	Mixed, .	Burner found partly open. Accident.
18	Christine Carlson,	50	Boston: 1729 Washington Street,	Mixed, .	Gas escaped from heater attached to open bracket burner.
21	Mary Leary, .	65	Cambridge: 160 Prospect Street, .	Mixed, .	Burners to gas stove found open. Accident.
22	Louise M. Thomas,	46	Winthrop: 25 Villa Avenue, .	Mixed, .	Carbon monoxide poisoning contributory cause of death.
23	Esther C. Farnsworth,	61	Brookline: 195 Tappan Street, .	Mixed, .	Inhaled gas through rubber tube.
23	Parise Shooshanian, .	27	Worcester: 23 Ormond Street, .	Mixed, .	Fatally burned when clothes were ignited from a gas stove.
24	William A. Ross,	51	Boston: 301 Cambridge Street, .	Mixed, .	Burners found open. Suicide.
25	Unknown man,	45	Boston: 1074 Washington Street,	Mixed, .	Burner found open. Suicide.
25	Cecile Desrosters,	2½	Lowell: 179 Avon Street, .	Mixed, .	Imperfect combustion of gas in heater.
26	William Seymour,	35	Boston: 248 Shawmut Avenue, .	Mixed, .	Burner found open. Accident.
26	Unknown woman,	-			
26	Frank Vaughan,	43	Boston: 20 Green Street, .	Mixed, .	Burner found open. Suicide.
27	William Morris,	35	Boston: 26 Worcester Street,	Mixed, .	Gas escaped from tubing which connected gas cock with radiator. Accident.

¹ Months.

GAS (FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
March 27	Martin McDonald, .	57	Salem: 22 Mason Street, .	Mixed, .	Burner found open. Accident.
29	Charles W. Brown or William Freeman.	—	Boston: 521 Massachusetts Avenue, .	Mixed, .	Burner found open. Suicide.
31	August Ribeira, .	—	New Bedford: 183 Hemlock Street, .	Mixed, .	Gas escaped from defective burner, which was found open.
31	William B. Allen, .	55	East Boston: 48 Saratoga Street, .	Mixed, .	Burner to gas heater found open. Suicide.
April 3	Mary E. Preston, .	72	Peabody: 48 Washington Street, .	Mixed, .	Burner found open. Suicide.
5	Daniel A. Calnen, .	36	New Bedford: 239 State Street, .	Mixed, .	Burner found partly open. Accident.
8	Emma A. Foss, .	61	Melrose Highlands: 17 Taylor Street, .	Mixed, .	Burner found open. Suicide.
8	Jennie C. Wilcox, .	—	Fairhaven: 149 Green Street, .	Mixed, .	Burner found open. Suicide.
9	Marie Riemer, .	55	South Boston: 129 G Street, .	Mixed, .	Inhaled gas through rubber tube.
11	James Tighe, .	69	Medford: 282 Boston Avenue, .	Mixed, .	Inhaled gas through rubber tube.
12	Peter J. Duffy, .	70	Chicopee Falls: 126 Montgomery Street, .	Mixed, .	Money by mistake placed in prepayment meter in cellar connecting with pipe which had been left open because it was no longer used.
14	Elizabeth Gould, .	39	Lowell: 1214 Gorham Street, .	Mixed, .	Pilot light of gas stove found partly open.
16	Herman L. Brooks, .	—	Boston: 14 Eliot Street, .	Mixed, .	Burner found open. Suicide.
16	Jessie M. Hall, .	18	Jamaica Plain: 162 Centre Street, .	Mixed, .	Burner found open. Suicide.
18	John Higgins, .	31	East Boston: 344 Saratoga Street, .	Mixed, .	Burner found partly open. Accident.

18	Aldea Gadbois, .	4½	New Bedford: 357 Davis Street, .	Mixed, .	Burner to gas heater found open. Accident.
19	Emile Spardlin, .	41	Medford: 15 Dexter Street, .	Mixed, .	Burners found open. Suicide.
19	Katherine Kearns, .	22	Fitchburg: Miller Hall, Normal School, .	Mixed, .	While using a gas iron, clothes became ignited and she received fatal burns.
20	Timothy Lynch, .	55	Boston: 26 East Brookline Street, .	Mixed, .	Gas escaped from tube which became disconnected from gas heater.
20	John O'Neil, .	45	East Boston: 33 Meridian Street, .	Mixed, .	Burner to gas radiator found open. Accident.
22	Philip N. Jackson, .	22	Brighton: 50 Chestnut Hill Avenue, .	Mixed, .	Suicide by gas poisoning.
23	Emile Lehmann, .	65	Pittsfield: 46 Lenox Street, .	Mixed, .	Burner found open. Suicide.
23	Elizabeth Fernald, .	-	Boston: 144 Worcester Street, .	Mixed, .	Burner found open. Accident.
23	Margaret McDonald, .	70	Gloucester: 27 Prospect Street, .	Water, .	Tube to gas stove disconnected. Accident.
24	Nora Donahue, .	45	Amesbury: Point Shore, .	Water, .	Burner removed from bracket and gas cock open. Suicide.
24	Frank Gifford, .	62	Fall River: 132 Warren Street, .	Mixed, .	Burner found open. Suicide.
25	John Daniels, .	23	Gloucester: 59 Eastern Avenue, .	Water, .	Inhaled gas through rubber tube.
25	Martin A. Dolan or Charles Parker, .	57	Boston: 80 Waltham Street, .	Mixed, .	Burner found open. Suicide.
26	Madeleine Wehrle, .	21	East Boston: 147 Brooks Street, .	Mixed, .	Burners found open. Suicide.
27	James W. Moran, .	19½	Fall River: 502 South Main Street, .	Mixed, .	Burner to gas heater loose.
28	James E. Simpson, .	23	Cambridge: 344 Harvard Street, .	Mixed, .	Burners found open. Suicide.
28	Claire A. Simpson, .	19	Roxbury: 2 Pinckney Road, .	Mixed, .	Burner found open. Accident.
28	Lottie Stevens, .	40	Cambridge: 74 Reservoir Street, .	Mixed, .	Burner found open. Accident.
29	John T. Mahoney, .	35			

1 Months.

GAS (FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
April 30	Gustave Larson, .	—	Dorchester: 58 Blue Hill Avenue, .	Mixed, .	Burner found open. Suicide.
30	Theodore Robarge, .	70	Holyoke: 17 Munroe Street, .	Mixed, .	Inhaled gas through rubber tube.
30	Harris Krovit, z, .	60	Boston: 71 Myrtle Street, .	Mixed, .	Burner found open. Accident.
May 1	Nicholas Berg, .	62	Everett: 425 Main Street, .	Mixed, .	Burner found open. Suicide.
1	Frank T. Harris, .	—	Melrose: 90 Cottage Street, .	Mixed, .	Burners found open. Suicide.
1	John Houston, .	40	East Boston: 88 Maverick Street, .	Mixed, .	Burner found open. Cause indeterminate.
4	Della M. Morrill, .	15	Merrimac: 27 Grove Street, .	Water, .	Fatally burned when clothing caught fire from flaming kettle on gas stove.
5	James Wallace, .	57	Brighton: 409 Washington Street, .	Mixed, .	Burner found open. Accident.
8	James Roper, .	40	Everett: 24 Liberty Street, .	Mixed, .	Inhaled gas through rubber tube.
8	Benjamin R. Cliff, .	61	Somerville: 29 Powder House Terrace, .	Mixed, .	Burner found open. Accident.
9	Fred Innes, .	32	Somerville: 154 Cross Street, .	Coal, .	Burner found open. Suicide.
9	William Nichols, .	83	Lowell: 19 Doane Street, .	Mixed, .	Burner found partly open. Accident.
9	Celina Caron, .	51	Fall River: 309 Flint Street, .	Mixed, .	Burner found open. Suicide.
11	Albert E. Cowper, .	52	Revere: 21 Overlook Avenue, .	Mixed, .	Inhaled gas through rubber tube.
12	Michael J. Malone, .	56	Boston: 42 Charles Street, .	Mixed, .	Burner found open. Accident.
12	James H. Gray, .	60	Somerville: 53 Tufts Street, .	Coal, .	Burner found open. Suicide.
13	Frederick Coviello, .	38	South Boston: 72 Dorchester Avenue, .	Mixed, .	Burner found open. Accident.

15	Edward Croke,	32	Somerville: 10 Bradley Street,	Coal,	Inhaled gas through rubber tube.
20	Mabel L. Stone,	38	Winthrop: 11 Bellevue Avenue,	Mixed,	Burners found open. Suicide.
21	Sarah Wright,	68	Fall River: rear 1825 Pleasant Street,	Mixed,	Burners to gas stove found partly open. Suicide.
21	Margaret Herwig,	22	Boston: 183 West Canton Street,	Mixed,	Inhaled gas through rubber tube.
23	Charles C. Peck,	87	North Attleboro: 24 Tift Street,	Mixed,	Burner to gas oven found open. Accident.
26	Louisa N. Kelley,	50	Brockton: 191 Spring Street,	Mixed,	Burner found open. Suicide.
27	Eugene Rice,	65	Worcester: 78 Fairfield Street,	Mixed,	Burner to gas range found open. Accident.
28	Michael Kopacz,	23	Holyoke: 6 Mosher Street,	Mixed,	Burner found open. Accident.
28	John F. Cowan,	24	Charlestown: 14 Mystic Street,	Coal,	Inhaled gas through rubber tube.
28	Marie Koski,	20	Worcester: 72 Mulberry Street,	Mixed,	Inhaled gas through rubber tube.
28	Peter Lee,	60	Haverhill: 27 Washington Avenue,	Water,	Burner found open. Accident.
June 1	Mary Mello,	38	New Bedford: 79 Matthew Street,	Mixed,	Burners found open. Suicide.
1	Clara Gould,	42	Dorchester: 27 Hyland Street,	Mixed,	Burner found open. Accident.
4	Nathalie Courteau,	75	Brockton: 18 Arch Street,	Mixed,	Burner found open. Gas poisoning contributory cause of death.
5	Ole Bache,	60	Swampscott: 47 Windsor Avenue,	Mixed,	Burners to gas stove found open. Suicide.
9	Charles Wainionpaa,	—	Worcester: 72 Mulberry Street,	Mixed,	Burner found open. Suicide.
11	Katherine Mahoney,	—	New Bedford: 142 Pleasant Street,	Mixed,	Burner found open. Accident.
11	Ovalda H. Bashend,	—	Lowell: 160 Merrimack Street,	Mixed,	Received fatal burns when dress caught fire from one-burner gas stove.
11	Vincent Mangri,	70	East Boston: 391 Chelsea Street,	Mixed,	Gas escaped from defective fixture.

GAS (FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
June 14	Eda LaBurge, .	41	Ludlow: Merow Street, .	Mixed, .	Burners found open. Suicide.
14	George Copeland, .	-	New Bedford: 57 Beetle Street, .	Mixed, .	Burners found open. Suicide.
15	Annie Gibbons, .	40	Milton: 231 Blue Hill Avenue, .	Mixed, .	Inhaled gas through rubber tube.
17	Charles Balkan, .	48	Boston: 105 Cambridge Street, .	Mixed, .	Inhaled gas through rubber tube.
20	Margaret A. Gay, .	45	Boston: 77 Rutland Street, .	Mixed, .	Inhaled gas through rubber tube.
23	George Redell, .	35	Boston: 45 Worcester Street, .	Mixed, .	Burners found open. Accident.
23	Dolly Redell, .	-			
25	Eugene Draper, .	63	Boston: 4 Billerica Street, .	Mixed, .	Inhaled gas through rubber tube.
29	Mary Hines, .	-	Boston: 76 Charles Street, .	Mixed, .	Burner found partly open. Suicide.
30	Bruce T. Lermond, .	31	Boston: 7 Myrtle Street, .	Mixed, .	Burner found open. Suicide.
July 2	Annie M. Goode, .	20	Somerville: 46 Merriam Street, .	Mixed, .	Gas escaped from tube attached to fixture. Suicide.
3	Nicholas J. Walsh, .	50	Boston: 293 Tremont Street, .	Mixed, .	Burner found open. Suicide.
5	Ralph F. Bettger, .	36	Lynn: 232 Market Street, .	Mixed, .	Inhaled gas through rubber tube.
5	Myrtle E. Wilson, .	24	Everett: 144 Vernal Street, .	Mixed, .	Inhaled gas through rubber tube.
5	Martha Crowley, .	65	Chicopee Falls: 317 Broadway, .	Mixed, .	Rubber tube to heater became disconnected. Accident.
8	Nellie Zobrasky, .	22	Fall River: 431 Kilburn Street, .	Mixed, .	Burners found open. Suicide.
10	William H. Woodward, .	40	Springfield: Hotel Gilmore, .	Mixed, .	Burners found open. Suicide.

11	John Oja, . . .	21	Fitchburg: 11 Caldwell Street, . .	Mixed, .	Burner found open. Suicide.
22	Isaac H. Porter, . .	58	Boston: 109 Peterborough Street, .	Mixed, .	Burners to gas stove found open. Suicide.
22	Joseph Iannelli, . .	-	Watertown: 31 Cottage Street, . .	Mixed, .	Burner found open. Suicide.
27	Albert Hester, . . .	20	Boston: 1 East Lenox Street, . . .	Mixed, .	Burner found open. Accident.
29	William H. Goodwin, .	76	Lynn: 62 Chestnut Street,	Mixed, .	Inhaled gas through rubber tube.
Aug. 2	Julia B. Donahue, . .	36	Lynn: 102 Washington Street, . .	Mixed, .	Burners to gas stove found open. Suicide.
7	Minnie Aveyard, . . .	34	Haverhill: 14 Pentucket Street, . .	Water, .	Inhaled gas through rubber tube.
7	Minnie Leonard, . . .	45	Boston: 100 Elmo Street,	Mixed, .	Inhaled gas through rubber tube.
8	Ernest L. Hatch, . . .	59	Salem: 1 Cambridge Street,	Mixed, .	Burner found open. Suicide.
11	Thomas A. Nolan, . . .	37	Boston: 75 Causeway Street, . . .	Mixed, .	Burner found open. Suicide.
11	George L. Grout, . . .	88	Worcester: 32½ Piedmont Street, .	Mixed, .	Gas escaped from unlighted burner of gas heater.
12	Edith E. Perry, . . .	44	Malden: 83 Upham Street,	Mixed, .	Burner to water heater found open. Suicide.
12	Lucile E. Perry, . . .	16			
12	Margaret E. Perry, . .	13			
12	Eugenia V. Perry, . . .	9			
14	Alice D. Sanborn, . . .	55	Quincy: 166 Washington Street, . .	Mixed, .	Burner to heater found open. Suicide.
20	Madeleine A. Connor, .	31	Boston: 1126 Commonwealth Avenue, .	Mixed, .	Inhaled gas through rubber tube.
21	Mary Vinkswaitis, . .	36	Brockton: 87 Porter Street,	Mixed, .	Inhaled gas through rubber tube.
22	Esther A. Woods, . . .	32	Lynn: 37 Witt Street,	Mixed, .	Burner found open. Suicide.
25	Hyman Garber,	29	New Bedford: 39 Rivet Street, . . .	Mixed, .	Burner found open. Suicide.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Aug. 29	Thomas H. Brennan,	58	Fall River: 536 Durfee Street,	Mixed,	Gas escaped from defective fixture.
29	Charles L. Chapin,	59	Brockton: 22 Allen Street,	Mixed,	Inhaled gas through rubber tube.
29	Nellie L. Drake,	50	Brockton: 119 Newbury Street,	Mixed,	Inhaled gas through rubber tube.
31	Robert Meeker,	50	Lowell: 32 John Street,	Mixed,	Burner found open. Suicide.
Sept. 1	Washington R. Bridham,	-	New Bedford: Acushnet Sanitarium,	Mixed,	Burner found open. Suicide.
9	Milton Constantine,	36	Boston: 45 Concord Square,	Mixed,	Burner found open. Suicide.
12	Vincent Bertino,	41	Chicopee Falls: 227 East Main Street,	Mixed,	Inhaled gas through rubber tube.
12	Frances H. H. Carey,	32	Pittsfield: 247 Linden Street,	Mixed,	Burners found open. Suicide.
13	Grace Maylor,	60	Fall River: 292 Orange Street,	Mixed,	Burners to gas range found open. Suicide.
16	Abram A. Allen,	82	Fall River: 184 Second Street,	Mixed,	Gas escaped from hose cock supplying water heater.
16	Medora Allen,	79	Fitchburg: 37 Fox Street,	Mixed,	Inhaled gas through rubber tube.
16	George Wheeler,	60	Fairhaven: 22 Elm Street,	Mixed,	Burner found open. Indeterminate.
18	Mrs. Manuel Silva,	-	South Boston: 160 F Street,	Mixed,	Burner found open. Accident.
18	Walter L. Quigg,	15	Lowell: 39 Chelmsford Street,	Mixed,	Burner to radiator found open. Accident.
22	Joseph Parent,	53			

22	Corinne Riley, .	33					
22	Lillian Riley, .	5		Lawrence: 30 Tremont Street,	Mixed, .	Burner found partly open. Accident.	
22	Francis Riley, .	4					
22	William Riley, .	1					
23	Amos E. Getchell,	57		Saugus: Willis Street,	Mixed, .	Burner to gas stove found open. Accident.	
24	Vincent Silvestro,	42		Malden: 17 Hubbard Street,	Mixed, .	Burner found open. Accident.	
24	Lucia Silvestro,	42					
28	Laura Wonson,	-		Gloucester: 20 Mason Street,	Water, .	Burner found open. Accident.	
29	"M. Bateman,"	50		Boston: 382 Hanover Street,	Mixed, .	Burner found open. Accident.	
29	John Elyke, .	34		South Boston: 16 Thomas Park,	Mixed, .	Burner found open. Suicide.	
3	John Gay,	70		Boston: 4 Davis Street,	Mixed, .	Burner found open. Accident.	
3	Frank Yassi,	32		Lynn: 63 Union Street,	Mixed, .	Burners found open. Suicide.	
3	Bertha P. Yassi,	24					
4	Florence Rider,	17		Webster: 8 Lake Street,	Water, .	Burner found open. Accident.	
6	Mary Friedman,	74		Boston: 6 Minot Street,	Mixed, .	Burner found open. Accident.	
6	Daniel Quinn, .	-		Lawrence: 48 Lawrence Street,	Mixed, .	Burner found partly open. Accident.	
7	Mabel L. Wheaton,	21		Lynn: 86 Eutaw Avenue,	Mixed, .	Fatally burned when clothing caught fire from gas iron with which she was working.	
8	Eustis L. Johnson,	36		Brockton: 946 Montello Street,	Mixed, .	Gas escaped from broken main pipe. Suicide.	
10	Patrick Cahill, .	68		Boston: 3 Asylum Street,	Mixed, .	Burner found open. Accident.	
11	Edgar St. Savior,	24		Lawrence: 95 Jamaica Street,	Mixed, .	Burner found open. Accident.	

Oct.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Oct. 11	George A. Sullivan, .	60	Lynn: 14 Hood Street, .	Mixed, .	Burner found open. Suicide.
15	Anna S. Veader, .	61	Chelsea: 198 Broadway, .	Mixed, .	Burner to gas plate found open. Accident.
15	Walter A. O'Keefe, .	56			
15	James McGowan, .	63	Fall River: 34 North Beacon Street, .	Mixed, .	Burner to gas heater found partly open. Accident.
16	Isabelle M. Chase, .	46	New Bedford: 574 Kempton Street, .	Mixed, .	Burner found partly open. Accident.
18	Susan M. Langley, .	-	Winchester: 63 Church Street, .	Water, .	Burner to heater found open. Circumstances indeterminate.
22	Delia Burke, .	55	Lawrence: 61 Bennington Street, .	Mixed, .	Burner found partly open. Suicide.
22	Michael H. McGrath, .	45	Worcester: 121 Franklin Street, .	Mixed, .	Burners to lighting jet and stove found open. Accident.
22	Leon Tremblay, .	48			
26	John McAlea, .	73	Lawrence: 104 Bradford Street, .	Mixed, .	Burner found open. Accident.
26	Alice Glover, .	-	Lawrence: 56 Bodwell Street, .	Mixed, .	Removed tubing attached to hot plate, permitting gas to escape.
30	Manuel G. Quantilho, .	30	New Bedford: 31 Beetle Street, .	Mixed, .	Burner found open. Suicide.
31	Robert Spratt, .	45	Lynn: 117 Broad Street, .	Mixed, .	Burner to gas stove found open. Accident.
31	Martin Riter, .	55	Gloucester: Harvard House, .	Mixed, .	Burner found open. Suicide.
Nov. 4	Alfred Mayes, .	19	New Bedford: 1235 Pleasant Street, .	Mixed; .	Burner found open. Circumstances indeterminate.
4	Charles Mayes, .	13			
5	Sarah M. Davis, .	-	Amesbury: Moody Street, .	Water, ..	Inhaled gas through rubber tube.

6	Freeman H. Hall,	84	Boston: 6 Rockland Street,	Mixed,	Burner found open. Accident.
6	Charles T. McCann,	40	Boston: 21 Bowdoin Street,	Mixed,	Burner found open. Suicide.
6	George Bowers,	65	Peabody: Foster House,	Mixed,	Burner found open. Suicide.
8	Bessie Gerry,	33	Revere: 61 Glendale Street,	Mixed,	Burner to gas range found open. Suicide.
10	George W. Davis,	71	Swampscott: 176 Redington Street,	Mixed,	Inhaled gas through rubber tube.
10	Mary Techan,	65	Boston: 4 Greenville Place,	Mixed,	Gas escaped from tube attached to gas stove.
10	Julius Swanson,	32	Everett: 109 Vernal Street,	Mixed,	Gas cock removed and burner opened. Suicide.
12	Ellen Leonard,	—	New Bedford: 1498 Purchase Street,	Mixed,	Burner found open. Suicide.
14	Norman Davidson,	45	Neponset: 8 Berry Street,	Mixed,	Burner found partly open. Accident.
14	Frank W. Abbott,	64	Haverhill: 231 Winter Street,	Water,	Burner found open. Accident.
16	John E. Miskala,	30	Boston: 382 Hanover Street,	Mixed,	Burner found open. Accident.
17	Arthur Rowe,	25	New Bedford: 1245 Purchase Street,	Mixed,	Burner found open. Suicide.
17	John Kirvin,	58	Pittsfield: 68 Union Street,	Mixed,	Burner found partly open. Accident.
18	Harry Donoghue,	42	Boston: 220 Shawmut Avenue,	Mixed,	Burner found open. Accident.
18	Richard Roessle,	60			
18	Ella S. Renouf,	48	Melrose: 280 West Emerson Street,	Mixed,	Burners to gas range found open. Suicide.
18	Lilla A. Renouf,	46			
20	Gabriel Vaillancourt,	44	Fall River: 284 Rodman Street,	Mixed,	Burner to gas plate found open. Accident.
22	Mary Santusosso,	38	Boston: 47 Lowell Street,	Mixed,	Gas escaped from tube attached to burner. Suicide.
24	William Bradbury,	44	Taunton: 88 School Street,	Mixed,	Burner found open. Suicide.

GAS (FATAL) — *Concluded.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Nov. 25	Flora L. Sleeper, . . .	—	Somerville: 2 Abdell Street, . . .	Mixed, .	Burner found open. Accident.
27	Minnie Gruncwald, . . .	24	Lawrence: 110 East Pleasant Street, . . .	Mixed, .	Burners to gas stove found open. Suicide.
28	Leroy McVite, . . .	29	Boston: 298 Columbus Avenue, . . .	Mixed, .	Burner found open. Suicide.
28	Thomas Gallivan, . . .	—	Holyoke: 403 Elm Street, . . .	Mixed, .	Burners to gas range found open. Accident.
28	Hanorah Gallivan, . . .				
30	Sarah Williams, . . .	65	Haverhill: 4 Vine Street, . . .	Water, .	Burners found open. Suicide.
30	Thomas Doran, . . .	70	Roxbury: 101 Moreland Street, . . .	Mixed, .	Burner found open. Accident.
Dec. 3	Mary L. Fobes, . . .	—	Boston: 18 Clifford Street, . . .	Mixed, .	Burner found open. Suicide.
4	James A. Cameron, . . .	46	Malden: 68 Ferry Street, . . .	Mixed, .	Burner found open. Suicide.
9	Robert H. Hughes, . . .	60	Boston: 661 Tremont Street, . . .	Mixed, .	Burner found open. Accident.
11	Frank B. Hall, . . .	55	Boston: 10 Union Park Street, . . .	Mixed, .	Gas escaped from defective connection to fixture.
11	Charles W. McDermott, . . .	21	Boston: 157 West Concord Street, . . .	Mixed, .	Inhaled gas through rubber tube.
12	John Riley, . . .	39	Lynn: 368 Essex Street, . . .	Mixed, .	Burner to gas stove found open. Accident.
14	Sarah Smith, . . .	20	Cambridge: 74 Pleasant Street, . . .	Mixed, .	Burner found partly open. Accident.
14	Richard Horton, . . .	69	Springfield: Hotel Roland, State Street, . . .	Mixed, .	Burners found open. Accident.
16	Thomas McDonald, . . .	63	Salem: 26 St. Peter Street, . . .	Mixed, .	Gas escaped when money was renewed in prepayment meter.
16	James Russell, . . .	63	Lowell: St. Charles Hotel, Middlesex Street.	Mixed, .	Burner found open. Accident.

18	Arthur Jacobs,	.	—	Boston: 50 Montgomery Street,	.	Mixed,	Burner found open.	Accident.
19	Harry Fraser,	.	—	Boston: 19 East Canton Street,	.	Mixed,	Burner found open.	Accident.
20	Peter Horocz,	.	21	Boston: 124 Staniford Street,	.	Mixed,	Burner found open.	Accident.
21	Hannah Farrell,	.	60	Fall River: 234 Tecumseh Street,	.	Mixed,	Oven burners to stove open.	Accident.
21	John Carney,	.	60	Boston: 941 Harrison Avenue,	.	Mixed,	Burners found open.	Accident.
21	Catherine Donovan,	.	50	Waltham: 44 Hall Street,	.	Mixed,	Burner found open.	Suicide.
22	Martha Hancock,	.	—	East Boston: 250 Webster Street,	.	Mixed,	Burned fatally when clothes were ignited from gas stove.	
22	James McKenna,	.	50	Boston: 4 Bulfinch Place,	.	Mixed,	Burner found open.	Accident.
23	John Burke,	.	80	Cambridge: 18 Granville Avenue,	.	Mixed,	Burner found partly open.	Accident.
23	Hugh Mackie,	.	—	Boston: 20 Dover Street,	.	Mixed,	Burner found open.	Accident.
24	Charles Jones,	.	60	Boston: 1818 Washington Street,	.	Mixed,	Burner found open.	Accident.
24	Charles Robertson,	.	76	Boston: 667 Massachusetts Avenue,	.	Mixed,	Inhaled gas through rubber tube.	
24	Peter Abrahamson,	.	72	East Boston: 18 Ashley Street,	.	Mixed,	Burner found open.	Accident.
26	Frank Sheridan,	.	64	Chelsea: 92 Winnisimmet Street,	.	Mixed,	Burner found open.	Accident.
26	Gilbert McDonald,	.	78	East Boston: 102 Wordsworth Street,	.	Mixed,	Burner found open.	Accident.
29	William J. Hornsby,	.	60	Dorchester: 2 Orchardfield Street,	.	Mixed,	Gas escaped from burner attached to gas stove.	
29	Levi Lurvey,	.	83	Lynn: 136 Commercial Street,	.	Mixed,	Gas escaped from leaky tube.	
30	Francis Schofield,	.	55	New Bedford: 33 Durfee Street,	.	Mixed,	Burner found open.	Circumstances indeterminate.
30	Horace A. Webb,	.	65	Brighton: 9 Brackett Street,	.	Mixed,	Burner found open.	Accident.
30	Patrick Whelan,	.	65	Everett: 48 Nichols Street,	.	Mixed,	Burner to gas stove found open.	Accident.

GAS (NON-FATAL).

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 1	Mrs. E. B. Weeks, .	-	Lynn: 13 Mason Street, .	Mixed, .	Affected slightly by gas from broken street main.
1	Ida M. Pyne, .	-			
1	Alice Pyne, .	-			
1	John Cokeley, .	-	Lynn: 11 Mason Street, .	Mixed, .	Oxygen exhausted by burning gas in range. Burner found open. Attempted suicide.
1	Mrs. Wm. Emery, .	-	Lynn: 175 Chestnut Street, .		
1	Mr. H. R. Manley, .	-			
1	Mrs. H. R. Manley, .	-	New Bedford: 15 Margin Street, .	Mixed, .	Gas escaped into house through seam in meter opening up, due to freezing of discharge from pressure meter. Burner found open. Accident.
1	Michael Souza and three daughters. Concetta Ragonese, .	30	Lawrence: 5 Shattuck Street, .	Mixed, .	
1	J. Robie, .	-	Holbrook: Sycamore Street, .	Mixed, .	
1	Harriet Page, .	-	Worcester: 3 Martha Street, .	Mixed, .	Made ill by gas from broken pipe in house.
2	Eleanor Pratt, .	46	Malden: 11 Phillips Street, .		
2	Robert Frye, .	35			
2	Mrs. Robert Frye, .	35	Malden: 11 Phillips Street, .	Mixed, .	Made ill by gas from broken pipe in house.
2	Liza Oakland, .	55			
2	Gabriel Oakland, .	60			
2	Marie Oakland, .	17			

2	Eugene Timmons,	70	Boston: 21 Valentine Street,	Mixed,	Burner found open. Accident.
2	Mary Timmons,	54			
3	Bernard Clancy,	53	Haverhill: 451 Main Street,	Water,	Burner found open. Attempted suicide.
3	Ellen Thorpe,	—			
3	Mrs. Thomas A. Farrell,	—	Brockton: 193 Belmont Street,	Mixed,	Affected by gas which escaped into cellar when service pipe broke.
3	Alice Farrell,	—			
3	Mrs. Edward A. Sweeney,	—	Brockton: 63 Spring Street,	Mixed,	Burner found open. Accident.
4	Muriel Wilkinson,	2	East Bridgewater: Beaver Street,	Mixed,	Slightly affected by gas which leaked from defective service.
4	Mrs. Fred Niles,	—			
4	Mrs. Samuel I. Miller,	—	Pittsfield: 146-148 Bradford Street,	Mixed,	Overcome by gas which entered house from broken main.
5	Michael J. McHugh,	40	Worcester: 20 Portland Street,	Mixed,	Company employee. Overcome by gas while repairing leak in pipe.
5	John Scott,	52	Boston: 14 Taylor Street,	Mixed,	Burner found open. Accident.
5	Mrs. Ed. Mahan,	—			
5	Marie Kinsbury,	5	Randolph: Warren Street,	Mixed,	Affected by gas from defective main.
6	Mrs. Sobel,	—	Malden: 14 Howard Street,	Mixed,	Headache due to gas which leaked from fixture.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 6	Helen Bass, . . .	—	Everett: 23 Parlin Street, . . .	Mixed, .	Had headaches caused by gas leaking from broken main.
6	Kenneth Carter, . . .	—			
6	Harold Perry, . . .	—			
6	Mrs. Joseph Masse, . . .	—	Everett: 27 Parlin Street; . . .	Mixed, .	Had headaches caused by gas leaking from broken main.
6	Henry Masse, . . .	—			
6	Mary Masse, . . .	—			
6	Arthur Masse, . . .	—	Everett: 27 Parlin Street; . . .	Mixed, .	Had headaches caused by gas leaking from broken main.
6	Gertrude Masse, . . .	—			
6	Caroline Masse, . . .	—			
6	Lena Masse, . . .	—	Everett: 27 Parlin Street; . . .	Mixed, .	Had headaches caused by gas leaking from broken main.
6	Mrs. D. J. Mahan, . . .	—			
6	Mary Driscoll, . . .	—			
6	Joseph Baker, . . .	46	Haverhill: 11½ Walnut Street, . . .	Water, .	Burner found partly open. Accident.
6	Alfonso Strybol; . . .	—	South Boston: 2 Balmoral Park, . . .	Mixed, .	Tube detached from stove, allowing gas to escape.
6	Amelia Strybol, . . .	—			
6	Frank Vite, . . .	—			

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 8	Dominic Bencasa and family.	—	North Adams: Walnut Street, .	Water, .	Claimed to have been slightly affected by gas from a leaking main.
8	George Robertson, .	—	Fall River: 28 Downing Street, .	Mixed, .	Gas escaped from leak in chandelier close to ceiling.
8	Elizabeth Robertson, .	—			
8	Patrick Hughes, .	52	Dorchester: Washington and Park streets.	Mixed, .	Company employee. Was overcome when making repairs to pipe in trench.
8	William Gould, .	—			
8	Mary Young, .	—	Boston: 64 Warwick Street, .	Mixed, .	Made ill by gas which leaked through foundation wall of building.
8	Cora Berg, .	—			
8	Annie Forman, .	21	Roxbury: 81 Windsor Street, .		
8	Cora Bruce, .	47			
8	Margaret Gardner, .	—			
8	Annie Panksley, .	33	Roxbury: 83 Windsor Street, .	Mixed, .	Overcome by gas from leaking street main.
8	Lula Panksley, .	36			
8	John W. Henderson, .	42			
9	Jessie Dodge, .	—	Malden: 361 Main Street, .	Mixed, .	Received bad burns due to clothing catching fire from gas radiator.
9	Augustus Gurber, .	—	Lynn: 69 Blossom Street, .	Mixed, .	Gas leaked from broken pipe.
9	Mrs. Augustus Gurber, .	—			
9	John McCormick, .	56	Worcester: 240 Front Street, .	Mixed, .	Burner found open. Accident.

10	George Breen, . . .	—	New Bedford: 38 Emerson Street,	Mixed, .	Overcome by gas from leaking street main.
10	Mrs. George Breen, . . .	—			
10	Ruth Breen, . . .	3			
11	William J. Finnegan, . . .	55	Boston: 121 Chambers Street, . . .	Mixed, .	Company employee. Overcome by gas while repairing a pipe. Burner found open. Attempted suicide.
12	Frank L. Matheny, . . .	—	Springfield: 836 Liberty Street, . . .	Mixed, .	
14	Margaret Callahan, . . .	23	Malden: 224 Eastern Avenue,	Mixed, .		Headaches caused by gas from leaking main.
14	Cornelius Callahan, . . .	35			
14	Mary Callahan, . . .	11			
14	Edward Callahan, . . .	10			
14	Margaret Callahan, . . .	8			
14	Hugh Callahan, . . .	5			
14	Anna Callahan, . . .	3			
14	John Callahan, . . .	2			
14	Margaret Trainor, . . .	20			
14	James Trainor, . . .	1			
14	John Trainor, . . .	11			
14	Mrs. Thomas Clark, . . .	—	Malden: 9 Stearns Street, . . .	Mixed, .	Burner found open. Indeterminate.
14	Mearl Clark, . . .	—			
14	Lucy Young, . . .	45	Lynn: 20 Whittier Street, . . .	Mixed, .	

1 Month.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 14	Charles Dorr, . . .	60	Waltham: 190 Moody Street, . . .	Mixed, .	Burner found open. Attempted suicide.
14	Mrs. John Rodophele and two children.	-	Brookton: 5½ Beacon Street, . . .	Mixed, .	Affected by gas which leaked into house through defective service cock.
15	Tony Slavinsky, . . .	-	Roxbury: 108 Hunneman Street, . . .	Mixed, .	Burners to radiator found open. Accident.
16	Mrs. Bellefontaine, . . .	-	Malden: 7 Stearns Avenue, . . .	Mixed, .	Slight headaches due to gas leaking from high-pressure main.
16	Wallace Bellefontaine, . . .	9	Boston: 72 Perkins Street, . . .	Mixed, .	Gas escaped from tube attached to gas heater. Accident.
16	George L. Murray, . . .	17			
17	Mrs. Carl Russell, . . .	33			
17	Lillian Russell, . . .	11			
17	Dorothy Russell, . . .	8			
17	Gordon Russell, . . .	6	North Abington: 17 North Avenue, . . .	Water, .	Made ill by gas from leaking main.
17	George Russell, . . .	4			
17	Marjorie Russell, . . .	2½			
17	James Russell, . . .	13			
17	Mrs. M. A. Belyea, . . .	-			
17	Harry M. Belyea, . . .	4	South Braintree: Washington Street and Robinson Avenue.	Water, .	Made ill by gas which leaked into cellar.
17	Roland G. Belyea, . . .	13			

17	Peter Zerbert, . . .	35	Boston: 3 Lathrop Place, . . .	Mixed, .	Burner found open. Accident.
18	Max Brier, . . .	33			
18	Mary Brier, . . .	32			
18	Bessie Brier, . . .	9			
18	Ida Brier, . . .	8	Stoughton: 17 Prospect Street, . . .	Mixed, .	Overcome by gas escaping from vent pipe of pressure regulator.
18	Jacob Brier, . . .	4			
18	Samuel Brier, . . .	3			
18	Katherine Curry, . . .	26			
18	Hugh Curry, . . .	24	Randolph: Warren Street, . . .	Mixed, .	Gas escaped through defective pipe.
18	Morris Pratt, . . .	—			
18	Mrs. Morris Pratt, . . .	—			
18	Charles Pratt, . . .	—	Revere: 38 Arcadia Street, . . .	Mixed, .	Overcome by gas from leaking pipe.
18	Melvin Pratt, . . .	—			
18	Patrick Jennings, . . .	—			
18	John J. Ferguson, . . .	—	Boston: Washington Street and Regina Road.	Mixed, .	Company employees. Overcome by gas while at work on a leak.
18	Patrick F. Hughes, . . .	—			
18	Sadie M. Dutton, . . .	—	Weymouth: 575 Washington Street, . . .	Water, .	Dizzy from gas which leaked into house from street.

1 Months.

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 19	Pauline Casella, .	—	East Boston: 997 Bennington Street, .	Mixed, .	Company employees. Overcome by gas which escaped from old meter that the men were removing.
19	Henry B. Curran, .	—			
19	George A. Garland, .	—			
19	John G. Lohnes, .	51	Boston: 558 Columbus Avenue, .	Mixed, .	Gas escaped from tube which became detached from radiator.
21	Adam Maurer, .	49	Boston: 47 Court Street, .	Mixed, .	Gas escaped from tubing connecting flat-iron with burner. Attempted suicide.
21	Arthur Hagnay, .	—	Randolph: Pleasant Street, .	Mixed, .	Overcome by gas which escaped into building from defective main.
22	Angelo Querrquer, .	—	Malden: 141 Pearl Street, .	Mixed, .	Made ill by gas leaking when a 4-inch gate valve was broken.
22	Theresa Querrquer, .	—			
22	Gertrude Frasier, .	—	New Bedford: 149 Middle Street, .	Mixed, .	Burner found open. Accident.
22	Charles Ransden, .	—	East Bridgewater: Elm and Central streets.	Mixed, .	Overcome by gas which escaped into building from broken service pipe.
24	Mrs. Emile Hochstrasser, .	—	South Weymouth: 1003 Main Street, .	Mixed, .	Made ill by gas which leaked in from street.
24	Mrs. J. P. McKown, .	—	Medford: 48 Bowers Street, .	Mixed, .	Slightly burned on face and hair by flames from gas which exploded in gas oven.
25	Sadie Urbano, .	2	Brockton: 17 Emmett Street, .	Mixed, .	Gas cocks on stove open.
25	Josie Urbano, .	4			
25	Mrs. Simon Trombly, .	—	Frammingham: 3 Waverly Street, .		
25	A. Feldman, .	—	Frammingham: 1 Second Street, .	Water, .	Affected by gas from leaking high-pressure main.
25	Ada Freidman, .	—			

25	Winnie H. Caldwell, .	38	Avon: West Main Street, .	Mixed, .	Slightly affected by leaking gas.
25	Biningno Garcia, .	—	—	—	—
25	Alegandio Arrando, .	—	Neponset: 12 Franklin Street, .	Mixed, .	Burner to gas stove found open. Accident.
26	Charles Martell, .	—	Brockton: Gas Works, .	Mixed, .	Company employee. Overcome by gas when a seal in the purifying room broke.
26	Ira Thomas, .	—	East Bridgewater: Central Street, .	Mixed, .	Slightly affected by leaking gas.
26	T. Monro, .	37	Boston: 3 Lothrop Place, .	Mixed, .	Burner found open. Accident.
26	John Diallus, .	—	Boston: 14 Eliot Street, .	Mixed, .	Burner found open. Accident.
27	George Whitmarsh, .	35	Boston: 1658 Washington Street, .	Mixed, .	Burner found open. Accident.
28	Mrs. Frank W. Stewart, .	—	Weymouth: 31 Commercial Street, .	Water, .	Made ill by gas from leak in street.
28	J. C. Wescock, .	—	—	—	—
28	George Goodrich, .	—	—	—	—
28	Anna Johnson, .	—	—	—	—
28	Lillian Carter, .	—	Reading: Custom Laundry, 80 John Street, .	Mixed, .	Headaches from gas from leaking main.
28	Mary Morton, .	—	—	—	—
28	Alice Cody, .	—	—	—	—
28	Florence Phinney, .	—	—	—	—
28	L. G. Bent, .	—	—	—	—
29	B. Rosen, .	—	Whitman: 840 Bedford Street, .	Water, .	Ill from effects of gas.
29	John Mariano, .	—	Malden: Gas Works, .	Mixed, .	Company employee. Was overcome by gas when emptying shaving scrubber.
29	Margaret Fitzpatrick, .	—	Revere: 14 Sea View Avenue, .	Mixed, .	Overcome by leaking gas in pipe.

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 29	John D. Bentley,	52			
29	John D. Bentley, Jr.,	23	Roxbury: 29 Catawba Street,	Mixed,	Gas entered house from a leak.
29	Paul F. Bentley,	20			
29	Henry I. Dupar,	—			
29	Mrs. Henry I. Dupar,	—	Marblehead: 156 Washington Street,	Mixed,	Overcome by gas escaping from burner to water heater.
29	Three Dupar children.	—			
29	Mrs. Archie Taylor,	22			
29	Archie Taylor, Jr.,	3	Fitchburg: Shea Street,	Mixed,	Made ill from gas which worked into house along surface drain from broken main.
29	Emma Taylor,	2			
29	Thomas Resnick,	26	Boston: 90A West Cedar Street,	Mixed,	Overcome by gas while making repairs on pipe.
30	Sarah Woodward,	60	Everett: 105 Main Street,	Mixed,	Gas poured into room through aperture when fixture fell down.
30	Charles Ransden,	—	East Bridgewater: 207 Central Street,	Mixed,	Gas escaped into house from broken service.
30	Margaret O'Connor,	—	Rockland: 32 Grove Street,	Water,	Slightly ill from gas from leak in street.
31	Eva Williams,	—	Boston: 34 Claremont Park,	Mixed,	Burner to gas heater found open.
31	George Vahe,	—	Fall River: 34 Franklin Street,	Mixed,	Gas escaped from heater which had become detached.
31	William H. Schwenker,	—	New Bedford: 11 Adams Street,	Mixed,	Inhaled gas through tube connecting gas stove.
Feb. 1	Mrs. A. Wheeler,	—	Rockland: 112 Webster Street,	Water,	Made slightly ill by leaking gas.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Feb. 3	Mildred Martin, . . .	11	Medford: 48 and 53 Winchester Street,	Mixed,	Made ill by leaking gas.
3	Evelyn Martin, . . .	5			
3	Alphonso Martin, . . .	8			
3	George Thompson, . . .	29			
3	Mrs. George Thompson, . . .	31			
3	Henry Thompson, . . .	46			
3	Mildred Thompson, . . .	21			
3	Everett Thompson, . . .	11			
3	Jane Jones, . . .	63			
3	Daniel Kennedy, . . .	71			
4	Alfonso Danielio, . . .	30	Malden: 102 Malden Street,	Mixed,	Made ill by gas leaking from broken fitting to street main.
4	Mary R. Danielio, . . .	33			
4	Philimeno Danielio, . . .	8			
4	Giovanni Danielio, . . .	2			
4	Mary Lazzaro, . . .	41			
4	Mary Lazzaro, . . .	12			
4	Lizzie Lazzaro, . . .	11			

4	Roger Hanrahan,	—	Malden: corner Medford and Pearl streets.	Mixed,	Overcome by gas which leaked from broken service into manhole where they were working.
4	Michael Sullivan,	—	Gloucester: Main Street,	Mixed,	Overcome by gas while at work in a man-hole.
4	Mildard Kember,	—	Lynn: 16 Ames Street,	Mixed,	Affected by gas from leaking street main.
5	W. H. Williamson,	—	Lynn: 29 Ames Street,		
5	Mrs. W. H. Williamson,	—	Lynn: 786 Summer Street,		
5	Hope Williamson,	—	New Bedford: 333 North Front Street,	Mixed,	Burner found partly open. Accident.
5	Lena Upham,	—	Malden: 160 Pearl Street,	Mixed,	Made ill by gas leaking from street main.
5	John Stevens,	—			
5	Mrs. W. H. Bardsley,	—			
5	William R. Chaudonnet,	—			
5	Melina Chaudonnet,	—			
5	Anna Demarco,	25			
5	Virgenza Demarco,	22			
5	Peter Demarco,	35			
5	Andrew Demarco,	24			
5	Michael Demarco,	4			
5	Leo Demarco,	3			
5	Domanic Demarco,	1			
5	Domanico Valluto,	27			

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Feb. 5	Fucia Disono, . . .	20	Malden: 160 Pearl Street, . . .	Mixed, .	Made ill by gas leaking from street main.
5	Orazio Disono, . . .	25			
5	Comanico Valiuto, . . .	28			
5	Carmeno Ianatto, . . .	37			
5	Mary Danito, . . .	35			
5	Theresa Danito, . . .	14			
5	Josephine Danito, . . .	12			
5	Ruth Danito, . . .	7			
5	Daniel Danito, . . .	5			
5	Daniel Cherry, . . .	22			
5	Josephine Cherry, . . .	24	Malden: 162 Pearl Street, . . .	Mixed, .	Made ill by gas from leaking main.
5	Vincenza Cherry, . . .	45			
5	Giuseppe Cherry, . . .	47			
5	Mariai M. Vecchia, . . .	15			
5	Vito Damico, . . .	21			
5	Catherine Utrino, . . .	24			
5	Rocco Utrino, . . .	6			

Feb.	6	Bessie Hoffman and children.	—	Revere: 111 Thornton Street,	Mixed,	Made ill by gas from broken main which leaked into house through sewer pipe.
	6	Nathan Madonick, .	—			
	6	Leah Dennis and three children.	—			
	6	David Hartigan and family.	—	Revere: 80 Walnut Avenue,		
	6	Helen McKenna, .	—			
	6	Jacob Shaffer and family, .	—	Revere: 83 Walnut Avenue,		
	6	Arthur R. VonBalsan and family.	—			
	6	Thomas A. Nolan and family.	—	Revere: 84 Walnut Avenue,	Mixed,	Affected by gas from leaking main.
	6	Charles Jordan, .	—			
	6	Abraham Livingston and family.	—	Revere: 85 Walnut Avenue,		
	6	Henry S. Leventhal and family.	—			
	6	William F. Duffy and family.	—	Revere: 86 Walnut Avenue,		
	6	James Gallagher and family.	—	Revere: 10 Walnut Place,		
	6	Rebecca Wasserman,	7			
	6	Rose Rutberg, .	6			
	6	Julia Rutberg, .	8			
	6	Beatrice Rutberg, .	8	Malden: 32 Porter Street,	Mixed,	Made ill by gas from leaking main.
	6	Anna Franks, .	46			
	6	Lily Franks, .	10			

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Feb. 6	Ida Baum, . . .	25			
6	Annie Baum, . . .	20			
6	Oscar Baum, . . .	4			
6	Rosie Fox, . . .	5			
6	Sarah Fox, . . .	39	Malden: 34 Porter Street, . . .	Mixed, .	Made ill by gas from leaking street main.
6	Mary Fox, . . .	5			
6	Abraham Golding, . . .	8			
6	Benjamin Golding, . . .	10			
6	Rosie Golding, . . .	38			
6	Flora Noyes, . . .	62	Malden: 39 Porter Street, . . .	Mixed, .	Affected by gas from leaking main.
6	Margaret Goodwin, . . .	50			
6	May Goodwin, . . .	35			
6	Matilda Perry, . . .	49	Malden: 52 Porter Street, . . .	Mixed, .	Made ill by gas from leaking main.
6	Edna Perry, . . .	15			
6	Gertrude Whittaker, . . .	24			

6	Mrs. Perley O. Lovering,	—	Haverhill: 8 Carleton Street,	Water,	Made ill by leaking gas.
6	Bernice Butler,	—			
6	Perley Butler,	3			
6	Allen Tucker,	—	Lynn: 62 Summer Street,	Mixed,	Burner found open. Accident.
6	C. J. Donderro,	43			
6	Mrs. C. J. Donderro,	43			
6	Irene Donderro,	18	Brockton: 11 Jacobs Street,	Mixed,	Made ill by gas leaking into house from defective street main.
6	Ernest Donderro,	13			
6	Mrs. Carter,	49			
6	Joseph S. Leavitt,	—	Whitman: 900 Washington Street,	Water,	Made ill by gas from leak in cellar.
6	Lucy Grady,	—	North Brookfield: Bell Street,	Water,	Made ill by gas which escaped from broken service pipe.
6	John O'Toole,	60	South Boston: 76 West 6th Street,	Mixed,	Gas escaped from burner of stove. Attempted suicide.
6	Cassie Armstrong,	80	Boston: 673 Tremont Street,	Mixed,	Gas escaped from tube connecting bracket with stove. Accident.
6	Frank Davis,	60	New Bedford: Plymouth House, Purchase Street.	Mixed,	Burner found open. Attempted suicide.
6	Edward Clark,	—			
6	Mrs. Edward Clark,	—	Newton: 36 Crescent Avenue,	Mixed,	Made ill by gas from leak in cellar of adjoining house.
6	Beatrice Beckles,	—			
7	Mr. and Mrs. Pearson,	—	Lynn: 9 Dana Street,	Mixed,	Overcome by gas from leaking main.

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Feb. 7	Mrs. Roderick J. O'Donnell,	—	Worcester: 10 Almon Avenue, . .	Mixed, .	Overcome by gas from leaking main.
7	Kathleen O'Donnell, .	—			
7	Roderick O'Donnell, Jr., .	—			
7	Nancy O'Donnell, .	—			
7	Mary Doyle,	36	Roxbury: 12 Cedar Park,	Mixed, .	Overcome by gas leaking into house from street.
7	John Doyle,	16			
7	Mary Doyle,	7			
7	Agnes Doyle,	7			
7	Francis Doyle,	11	South Braintree: 817 Washington Street. Worcester: 27 Orange Street, . .	Water, .	Made ill by gas leaking into house from street. Burner found open. Accident.
7	Lawrence Doyle,	9			
7	Mary Cavanaugh,	60			
8	Mrs. Charles E. Minchin, .	—			
8	Nancy Howard,	65	Worcester: 31 North Foster Street, .	Mixed, .	Overcome by gas which leaked from broken pipe.
8	Jeremiah Winn,	85			
8	Henry Lyons,	64			

8	Jeneroso Marinocereo, .	69			
8	Matelanna Marinocereo, .	67			
8	Anna Marinocereo, .	35	Marlborough: 237 South Street, .	Water, .	Gas leaked into house from broken main.
8	Giuseppe Marinocereo, .	9			
8	Matelanna Marinocereo, .	6			
8	Thomas Wilkinson, .	—			
8	Mrs. Thomas Wilkinson, .	—	Brockton: Belmont Street, .	Mixed, .	Gas escaped into building from defective street main.
8	— Wilkinson, .	—			
8	Jesse L. Surrlette, .	—	Haverhill: 13 Dudley Street, .	Water, .	Gas escaped from defective fixture.
8	Hattie L. Hill, .	—			
8	Florence Ryan, .	19	Boston: 70 Kilby Street, .	Mixed, .	Made ill by gas which leaked through electric conduits.
8	Frank Mason, .	—			
8	Mrs. Frank Mason, .	—			
8	Annie Mason, .	—			
8	Etta Mason, .	—	Taunton: 137 Highland Street, Weir Village.	Mixed, .	Gas leaked into cellar of house from broken main.
8	Clarence Mason, .	—			
8	Charles Mason, .	—			
8	George Mason, .	—			
9	Albert Barzelay, .	—	Malden: 21 Bryant Street, .	Mixed, .	Burner found open. Accident.

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Feb. 9	Clara Briggs, . . .	66	Malden: 1398 Eastern Avenue, . .	Mixed, .	Made slightly ill by gas from defective service.
9	Francis Briggs, . . .	10			
9	Amos Saki, . . .	43	Boston: 2 Singleton Street, . .	Mixed, .	Burner found open. Attempted suicide.
10	Mrs. Harry Godbois, . .	—			
10	Madeline Smith, . . .	—	Lynn: 208 Walnut Street, . .	Mixed, .	Overcome by gas from leaking gas cock. Accident.
10	Peter Casparian, . . .	—	Lynn: 2 Laconia Court, . .	Mixed, .	Gas escaped through leak in heater.
10	Frank Diman, . . .	67			
10	Mrs. Frank Diman, . .	64	Holbrook: Plymouth and Belcher streets, .	Water, .	Made ill by gas which leaked into cellar from defective service.
10	Elizabeth Diman, . . .	40			
11	Mrs. Francis Finley, . .	28			
11	Mrs. Margaret Smith, . .	27	Medford: 24 Third Street, . .	Mixed, .	Made ill by gas from leaking main.
11	Charles Wilcox, . . .	—			
11	Diana Wilcox, . . .	—	New Bedford: 39 Tallman Street, . .	Mixed, .	Gas leaked from rubber tube connecting heater with gas jet.
11	Mrs. E. L. Fullerton, . .	—			
11	Miss J. E. Perry, . . .	—	Reading: 17 Salem Street, . .	Mixed, .	Made ill by gas from broken main.

11	Joseph Vincent,	.	—	Boston: 9 Wheeler Street, . . .	Mixed, .	Burner found open. Accident.
11	Mark Ribotto, .	.	—			
12	Ernest Brown, .	.	—	North Weymouth: 35 Saunders Street,	Water, .	Made ill by gas leaking from street.
13	John J. O'Neill,	.	37	Boston: 40 Water Street, . . .	Mixed, .	O'Neill company employees. Overcome by leaking gas in cellar where they were at work.
13	John J. Casey, .	.	—			
14	Daniel Shea, .	.	—	Fall River: corner Leonard and Suffolk streets.	Mixed, .	Overcome by gas from leaking pipe while working in a manhole.
14	James McKenna,	.	—	Fall River: corner Leonard and Suffolk streets.	Mixed, .	Was putting cover on manhole when leaking gas caught fire and he was burned on face and neck.
14	Harry Haaxma,	.	—	Winthrop: Stanley's Corner, . . .	Mixed, .	Were burned on faces and hair when gas in manhole was ignited.
14	Oscar Itakowitz,	.	—			
14	Feizo Tindore, .	.	23	Boston: 14 Eliot Street, . . .	Mixed, .	Burner found partly open. Accident.
14	William A. Plummer,	.	—			
14	Joseph Rounds,	.	—	Dorchester: Pierce Square, . . .	Mixed, .	Burned about faces when gas in a manhole exploded.
14	J. L. Esau, .	.	—			
14	Isaac Dunn, .	.	—			
15	Catherine Kelly,	.	63	Fall River: 727 Dwelly Street, . . .	Mixed, .	Burner to gas range found open. Accident.
15	Bridget McLevy,	.	65			
17	Jessie McKinnon,	.	19	Malden: 143 Maple Street, . . .	Mixed, .	Slight headaches from gas leaking from broken main.
17	Isabella Harvey,	.	38			
17	George F. Marshall,	.	55	Malden: 147 Maple Street, . . .		

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Feb. 17	Jessie Pierce, . . .	-	Fall River: 304 Harrison Street, . .	Mixed, .	Burner in kitchen found open. Accident.
17	Alfred Moss, . . .	-			
18	Mrs. Alfred H. Jones, .	63	Malden: 163 Maple Street, . .	Mixed, .	Made slightly ill by gas from leaking main.
18	G. Stanley Harvey, . .	38	Malden: 143 Maple Street, . .	Mixed, .	Made ill by gas from leaking main.
18	Charles Fredericks, . .	70			
18	Eva Fredericks, . . .	45	Melrose: 110 East Emerson Street, .	Mixed, .	Complained of illness from gas leaking from service pipe.
18	Ella Fredericks, . . .	34			
18	Martha Fredericks, . .	32			
18	Jacob Greenberg, . . .	-	Malden: 59 Ferry Street, . . .	Mixed, .	Made slightly ill by gas from leaking service pipe.
19	Albert H. Nicholls, . .	-	Boston: Endicott and Thacher streets, .	Mixed, .	Overcome by gas in manhole which he had failed to ventilate.
19	Helen Judd, . . .	-	Malden: 163 Maple Street, . .	Mixed, .	Made slightly ill by gas from leaking service pipe.
20	Mrs. W. H. Johnson, . .	44	Melrose: 45 Laurel Street, . .	Mixed, .	Made ill by gas from leaking main.
20	Mildred Johnson, . . .	11			
21	Tony Bontie, . . .	40	Watertown: corner Washington and Parker streets.	Mixed, .	Company employee. Overcome when tapping a hole in a main.
21	Robert Linsay, . . .	38	Boston: 65 Staniford Street, . .	Mixed, .	Burner found open. Attempted suicide.

22	Mrs. L. Goldberg,	56			
22	Jacob Goldberg,	32			
22	Morris Goldberg,	55			
22	Sarah Goldberg,	84	Malden: 273 Cross Street,	Mixed,	Made ill by gas from leaking main.
22	Irving Goldberg,	16			
22	Rose Goldberg,	34			
22	Fannie Goldberg,	22			
22	Myer Hoffman,	38			
22	Gertrude Hoffman,	38			
22	Carl Hoffman,	14	Malden: 266 Cross Street,	Mixed,	Made ill by gas from broken main.
22	Samuel Hoffman,	11			
22	Samuel Weiner,	38			
22	Lena Weiner,	36			
22	Leon Weiner,	18	Malden: 264 Cross Street,	Mixed,	Made ill by gas from leaking main.
22	Hyman Weiner,	9			
22	Charles Pearl,	68			
22	Arthur Blanchard,	38			
22	Ruth Blanchard,	-	West Bridgewater: Spring Street,	Mixed,	Gas escaped from discharge of pressure regulator.
22	Mrs. John Clough,	31			

1 Months.

• GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Feb. 22	Jacob Ekler, . . .	45	Chelsea: 75 Third Street, . . .	Mixed, .	Burner to gas stove found open. Accident.
23	Alice Behan, . . .	28	Haverhill: 86 Locust Street, . . .	Water, .	Burner found open. Accident.
23	J. O. Ammann, . . .	—	Malden: 144 Maple Street, . . .	Mixed, .	Made slightly ill by gas from leaking main.
23	Mrs. J. O. Ammann, . . .	—			
24	Martin Klein, . . .	—	Stoughton: 79 Clapp Street, . . .	Mixed, .	Made ill by gas from defective street main.
24	Mrs. Martin Klein, . . .	—			
24	Charlie Klein, . . .	—			
24	Isabella Klein, . . .	—			
24	Margaret Klein, . . .	—			
24	Annie Klein, . . .	—			
24	Martin Klein, . . .	—	North Brookfield: 4 Grant Street, . . .	Water, .	Made ill by gas which leaked into house through service pipe.
24	Martha Bridges, . . .	—			
25	Jennie Ilsey, . . .	49	Haverhill: 2 Bartlett Avenue, . . .	Water, .	Gas escaped from defective jets.
25	Albert Ilsey, . . .	7			
25	Mato Razip, . . .	33	New Bedford: 12 Bullard Street, . . .	Mixed, .	Burner found partly open. Accident.
25	P. A. Dupre, . . .	30	New Bedford: 948 South Water Street, . . .	Mixed, .	Burner found open. Accident.

25	Harold Delaney,	12	Gloucester: Maplewood Court,	Water,	Made ill by gas leaking into house from street main.
27	Edna Morris,	30	Everett: 66 Pearl Street,	Mixed,	Burned on face by exploding gas in range.
27	Rosie Rosenthal,	35	Everett: 246 Main Street,	Mixed,	Made ill by gas leaking from broken main.
28	Helen Bloom,	20	Somerville: 397 Somerville Avenue,	Mixed,	Burner found open. Accident.
28	Thomas Kane,	—	Clinton,	Water,	Company employee. Inhaled gas while in a ditch working on a main.
March 1	Arthur Hafferman,	30	New Bedford: 71 Peckham Street,	Water,	Burner found open. Attempted suicide.
5	Charles M. Batchelder,	35	Reading: 56 Pearl Street,	Water,	Eyes slightly injured when gas water heater exploded.
5	Richard Fleming,	71	Charlestown: 30 Chelsea Street,	Coal,	Burner found partly open. Accident.
6	Mary P. Ryan,	—	Charlestown: 339 Main Street,	Coal,	Burner to gas heater found open. Accident.
7	Bazilize Borteleau,	80	Lowell: 31 King Street,	Mixed,	Burner found open. Accident.
7	Moses Goldstein,	—	Boston: 2068 Washington Street,	Mixed,	Was overcome while disconnecting pipes in store.
8	Edward Scott,	—	Roxbury: 11 Carnel Street,	Mixed,	Burner found open. Accident.
9	Frank Godfrey,	27	Boston: 331 Tremont Street,	Mixed,	Burner found open. Accident.
10	Olive Smith,	55	Lynn: 471 Washington Street,	Mixed,	Burner found partly open. Accident.
10	Edward Gilmore,	36	Boston: 57 Ridgeway Lane,	Mixed,	Burner found partly open. Accident.
12	George Barnard,	24	East Boston: 309 Lexington Street,	Mixed,	Burner to heater found open. Accident.
12	John Korhourak,	32	Boston: 20 Green Street,	Mixed,	Burner found partly open. Attempted suicide.
12	Michael Sullivan,	—	Boston: in front of 24 West Street,	Mixed,	Company employee. Was overcome by gas while at work in a hole.
13	James Kelley,	—	Roxbury: 46 Langdon Street,	Mixed,	Gas escaped from $\frac{1}{2}$ -inch outlet.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
March 13	Arthur Skinner,	20	Boston: 219 Western Avenue,	Mixed,	Burner found open. Accident.
14	Marie Powers, .	—	Gloucester: 25 Maplewood Avenue,	Water,	Slightly affected by gas from leaking street main.
14	Mrs. Mary Powers, .	—			
14	David J. Mountas, .	—			
14	Roland Powers, .	—			
14	Mrs. Collen, .	—	Gloucester: 22 Shepherd Street, .		
15	Mary Cronin, .	34	Lawrence: 207 Broadway, .	Mixed,	Gas escaped from defective fixture.
15	Michael Duggan, .	—	Brookline: Fisher Avenue, .	Mixed,	Burned as result of exploding gas in man-hole.
15	John Earls, .	—			
16	George Seifert, .	—	New Bedford: 976 Acushnet Avenue, .	Mixed,	Gas escaped from defective burner.
16	Wilfred Major, .	—			
17	James Campbell, .	25	Boston: 148 Worcester Street, .	Mixed,	Burner found open. Accident.
17	Warren Newhall, .	—	Lynn: 32 Tremont Street, .	Mixed,	Burner found open. Accident.
17	John Turpin, .	—	New Bedford: 12 Potvin Court, .	Mixed,	Burners to wall bracket and gas stove found open. Accident.
17	Clarence H. Kneeland, .	—	Boston: 200 Milk Street, .	Mixed,	Tube became disconnected from gas heater. Accident.
18	Mrs. Louis Michaelson, .	28	Worcester: 60 Harrison Street, .	Mixed,	Inhaled gas through rubber tube.

19	Mary Hawkes,	62	Malden: 37A Cedar Street,	Mixed,	Hair and eyebrows singed when gas in range exploded.
19	Andrew Soato,	—			
19	Louis Sylva,	—			
19	Mary Rigo,	—	New Bedford: 206 South Front Street,	Mixed,	Burner found open. Accident.
19	Sadie Soato,	—			
20	James P. Faulkner,	35	Boston: 228 Shawmut Avenue,	Mixed,	Burner found open. Attempted suicide.
21	Francis Keavy,	12	Fall River: 57 North Eighth Street,	Mixed,	Was overcome by gas while trying to plug a leaking pipe in cellar.
21	Annie C. O'Brien,	60	Somerville: 68 Holland Street,	Mixed,	Burner found open. Attempted suicide.
22	Mrs. William Nelson,	—			
22	Mrs. Mary A. McNair,	75	Gloucester: 11 Franklin Square,	Water,	Made slightly ill by gas from broken main.
22	John J. Tracey,	—	Gloucester: 72 Prospect Street,		
23	Elias P. Connelly,	23	Dorchester: 15 Charles Street,	Mixed,	Burner found partly open. Accident.
25	Ralph Brown,	18	Lynn: 42 Saunders Road,	Mixed,	Burner found partly open. Accident.
25	Ira S. Austin,	42	Worcester: 240 Front Street,	Mixed,	Burner found open.
25	Mrs. George L. Byron,	—	Lowell: 179 Avon Street,	Mixed,	Imperfect combustion of gas in heater. Cecile Desrosiers asphyxiated at same time.
26	Peter H. Butler,	40	Lawrence: 443 Essex Street,	Mixed,	Burners found open. Attempted suicide.
27	Albert Gleen,	25	Boston: 282 Shawmut Avenue,	Mixed,	Burner found open. Accident.
30	William Graffan,	—	Roxbury: 490 Dudley Street,	Mixed,	Burner to gas heater found open. Accident.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
March 31	George F. Henson, . . .	18	Medford: College Avenue, . . .	Mixed, .	Bruised and burned and hair singed when gas from leaking main exploded and blew off manhole cover.
31	Andres Brown, . . .	17			Burner to gas stove found open. Accident.
31	Annie Gooding, . . .	—	New Bedford: 1664 Purchase Street, . . .	Mixed, .	Burner found open. Attempted suicide.
31	Helen Williams, . . .	24	Boston: 263 Columbus Avenue, . . .	Mixed, .	Burner found open. Accident.
31	Bessie Sullo, . . .	20	Boston: 3 Salem Place, . . .	Mixed, .	Burner found open. Accident.
April 1	Frank DiGosta, . . .	—			
1	Mary DiGosta, . . .	—	Revere: 11 Cleveland Street, . . .	Mixed, .	Burner found open. Accident.
1	Frances DiGosta, . . .	85			
5	Robert G. Barry, . . .	63	Everett: 143 Hancock Street, . . .	Mixed, .	Burner found open. Attempted suicide.
10	Therman Woodbury, . . .	27	Boston: 93 Waltham Street, . . .	Mixed, .	Burner found open. Attempted suicide.
11	Lena Walsh, . . .	—	Malden: 143 Commercial Street, . . .	Mixed, .	Claims to have been made ill by gas which leaked from purifying box at plant.
12	Annie LaCourse, . . .	70	Lawrence: 187 Park Street, . . .	Mixed, .	Overcome by gas which escaped from broken tube on floor below.
14	Julia Sullivan, . . .	41	Fall River: 68 Hartwell Street, . . .	Mixed, .	Burner found open. Accident.
14	Harston Clark, . . .	—	Boston: 5 Estrella Street, . . .	Mixed, .	Burner found open. Accident.
14	Margaret Hamilton, . . .	60	East Boston: 220 Summer Street, . . .	Mixed, .	Burner found open. Accident.

14	Moses Gould, . . .	60	Lowell: 1214 Gorham Street, . . .	Mixed, .	Burner to gas oven found open. Accident. Elizabeth Gould asphyxiated at the same time.
15	Anna Thayer, . . .	42	Springfield: 31 Clinton Street, . . .	Mixed, .	Burner found open. Attempted suicide.
18	Ronald Gadbois, . . .	8	New Bedford: 357 Davis Street, . . .	Mixed, .	Burner to gas heater found open. Aldea Gadbois asphyxiated at same time.
18	Mrs. Norman Gates, . . .	—			
18	Ruth Stevenson, . . .	—			
18	Charles Stevenson, . . .	—	Danvers: 172 Hobart Street, . . .	Mixed, .	Gas escaped from water heater which did not burn properly.
18	Virginia Stevenson, . . .	—			
18	Kenneth Setlers, . . .	—			
18	Gilbert Stanley, . . .	—			
18	Morris Carlin, . . .	—	Boston: 139 Cambridge Street, . . .	Mixed, .	Was overcome by gas while connecting a meter.
19	Manuel P. Arruda, . . .	25	New Bedford: corner Bolton and Rivet streets, . . .	Mixed, .	Burners found open. Attempted suicide.
19	Michael Tedesco, . . .	14	East Boston: 80 Orleans Street, . . .	Mixed, .	Burner found open. Accident.
20	Daniel B. Rowell, . . .	72	Haverhill: 28½ How Street, . . .	Water, .	Burner found partly open.
20	Kenneth Boucher, . . .	14			
20	Bridget S. Thompson, . . .	65	Chicopee: 212 Britton Street, Fairview, . . .	Mixed, .	Burner to gas heater found open. Accident.
22	John Kenney, . . .	—	Lawrence: 403 Essex Street, . . .	Mixed, .	Burners found open. Attempted suicide.
23	Edward Lassas, . . .	51	Worcester: Exchange Hotel, Main Street, . . .	Mixed, .	Burner found open. Attempted suicide.
27	Henry H. Deeborn, . . .	55	Woburn: 655 Main Street, . . .	Coal, .	Inhaled gas through rubber tube.

1 Months.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
April 29	Michael Foley,	—	Charlestown: opposite 7 Rose Street,	Coal,	Company employee. While making connection on gas tank was overcome.
May 1	Peter Check,	35	Fall River: 24 Lonsdale Street,	Mixed,	Burner found open. Attempted suicide.
3	John Michaud,	—	Lawrence: 105 Oxford Street,	Mixed,	Wind blew out the gas.
8	Lillian Brooks,	20	New Bedford: 149 Robeson Street,	Mixed,	Burner found partly open. Accident.
10	George Royal,	27	Lynn: 67 Tudor Street,	Mixed,	Burner found open. Accident.
11	Louise Farmer,	70	Boston: 1098 Washington Street,	Mixed,	Burner found open. Accident.
15	Mabel Leoney,	19	Boston: 108 Camden Street,	Mixed,	Gas escaped from defective fixture.
17	Helen J. Morse,	69	Methuen: 32 High Street,	Mixed,	Inhaled gas through rubber tube.
21	James Wright,	72	Fall River: rear 1825 Pleasant Street,	Mixed,	Burners to gas stove found partly open.
21	Theresa Foley,	27	Haverhill: 214 Webster Street,	Water,	Wife asphyxiated at same time. Pilot to gas jet blown out by wind.
21	Arthur Bragdon,	—	New Bedford: 269 Kempton Street,	Mixed,	Burner found open. Accident.
23	James W. Lumb,	—	Boston: 1064 Washington Street,	Mixed,	Burner found open. Attempted suicide.
23	James Coates,	—	Adams: Columbia Street,	Water,	Company employee. Overcome while inspecting a meter.
27	John Grenda,	48	Worcester: 10 Plum Street,	Mixed,	Burner found open. Accident.
28	Elizabeth J. Benjamin,	77	Roxbury: 52 Fenwood Road,	Mixed,	Burner found open. Accident.

28	Charles Wainionpaa,	.	—	Worcester: 72 Mulberry Street,	.	Mixed,	Inhaled gas through rubber tube. Marie Koski committed suicide at same time.
June	John Dius,	.	—	Palmer: Pleasant Street,	.	Water,	Company employee. Was overcome by gas while digging to locate a leak in a main.
1	Margaret French,	.	—	Medford: 167 Middlesex Avenue,	.	Mixed,	Eyebrows singed when explosion followed ignition of oven gas from top burner.
5	Stanley Grenda,	.	—	Lawrence: 15 Currier Street,	.	Mixed,	Gas escaped from fixture broken off at ceiling. Attempted suicide.
5	Margaret O'Leary,	.	—	Malden: 351 Medford Street,	.	Mixed,	Hair and eyebrows singed when explosion was caused by ignition from top burners of gas in oven.
9	Samuel Joseph,	.	55	Pittsfield: 32 Myrtle Street,	.	Mixed,	Burner found partly open. Accident.
12	Mary Woodburn,	.	—	Methuen: 138 Oakland Avenue,	.	Mixed,	Inhaled gas through rubber tube.
13	Daniel Cronin,	.	83	New Bedford: 187 North Street,	.	Mixed,	Burner to stove found open. Accident.
24	Thomas Haverty,	.	34	Brighton: 17 Electric Avenue,	.	Mixed,	Gas starch cooker exploded while being lighted, and these men were injured.
24	Murty Shea,	.	—	Malden: 34 Grape Street,	.	Mixed,	Made slightly ill by gas from leaking meter.
26	Annie Toder,	.	—	Boston: 14 Green Street,	.	Mixed,	Burner found open. Accident.
26	Morris Toder,	.	—	Boston: 669 Tremont Street,	.	Mixed,	Burner found open. Attempted suicide.
27	Daniel Curran,	.	—	Roxbury: 445 Blue Hill Avenue,	.	Mixed,	Burner found partly open. Accident.
29	Amy Densmore,	.	39	Saugus: Guild Road,	.	Mixed,	Burners to gas range found open. Attempted suicide.
30	Edward K. Clark,	.	50	Haverhill: 205 Washington Street,	.	Water,	Gas escaped from gas plate.
July	Lillian Fitzpatrick,	.	18	Cambridge: 30 Crescent Street,	.	Mixed,	Inhaled gas through rubber tube.
7	Mary Saratore,	.	20	Fitchburg: 26 Pleasant Street,	.	Mixed,	Inhaled gas through rubber tube.
14	Annie Lee,	.	—		.		
14	Mary Abell,	.	32		.		

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
July 15	Mrs. Oscar Thibeault,	—	Fitchburg: 79 Townsend Street,	Mixed,	Tube knocked from gas plate by dog.
18	Effie Campbell,	59	Boston: 70 Palmer Street,	Mixed,	Burner found partly open. Accident.
19	William Roberts,	65	Haverhill: 15 Washington Avenue,	Water,	Burner found open. Accident.
29	Elizabeth S. Pickett,	46	Dorchester: 15 Van Winkle Street,	Mixed,	Gas escaped from split in fixture.
31	Rose Parelo,	—	Everett: 30 Courtland Street,	Mixed,	Burner found open. Attempted suicide.
Aug. 1	Mary Hubbard,	32	Haverhill: 3 Temple Street,	Mixed,	Burner found open. Attempted suicide.
2	Anna Malanson,	52	East Boston: 245 Everett Street,	Mixed,	Inhaled gas through rubber tube.
6	John Callahan,	65	Haverhill: 15 Pecker Street,	Water,	Gas escaped where attempt was made to pull fixture from wall.
7	James Wright,	50	Haverhill: 157 Washington Street,	Water,	Burner found open. Accident.
8	John J. Murphy,	—	Boston: 11 Appleton Street,	Mixed,	Burner to gas range found open. Accident.
10	A. McDonald,	—			
10	Mrs. A. McDonald,	—			
10	Margery Harris,	13	Stoughton: 327 Pearl Street,	Mixed,	Overcome when gas range was disconnected without shutting off the service.
10	Dorothy Sindiesen,	9			
12	Hilda Anderson,	—	Somerville: 74 Lowell Street,	Mixed,	Was burned on arms, face and neck by gas which exploded as a result of trying to light leaky fixture.
13	Newton Lane,	—	Haverhill: 17 Summer street,	Water,	Burner found partly open. Accident.

22	Mabel Crosby,	35	Boston: 17 Dennis Street,	Mixed,	Burners found open. Accident.
23	Irene G. Holmes,	—	Brookline: 143 Washington Street,	Mixed,	Burner found open. Accident.
24	Charles H. Langill,	65	Boston: 1 Bulfinch Street,	Mixed,	Inhaled gas through rubber tube.
26	Alphonso Taylor,	—	Gloucester: 6 Locust Street,	Water,	Burner found open. Attempted suicide.
26	Bessie Skeels,	—	Andover: 60 Chestnut Street,	Mixed,	Burner found open. Attempted suicide.
26	Regina Zanetti,	—	Springfield: 65 Wilcox Street,	Mixed,	Burner found open. Accident.
Sept. 2	Georgianna Nobre,	—	New Bedford: 83 Crapo Street,	Mixed,	Burners to gas range found open. Attempted suicide.
3	Katherine Nagle,	23	Lynn: 22 Market Square,	Mixed,	Burner found open. Attempted suicide.
6	Lillian Emerson,	24	Boston: 31 Massachusetts Avenue,	Mixed,	Both women burned on face and arm when a lighted match used in locating a leak caused an explosion of gas.
6	Nettie Ryder,	—	Boston: 159 Braddock Park,	Mixed,	Tube disconnected from burner to gas stove. Accident.
11	Annalany Goodyear,	82	Boston: 5 Warrenton Street,	Mixed,	Inhaled gas through rubber tube.
15	William Finneran,	56	Brighton: 28 Aldie Street,	Mixed,	Burner found open. Accident.
16	Grover Weaver,	26	Boston: 1038 Columbus Avenue,	Mixed,	Gas escaped from tube disconnected from stove.
19	Catherine Kilduff,	75	Haverhill: Hotel Nichols,	Water,	Head and chin lacerated when gas exploded in stove at which she was working.
19	Annie Quill,	55	Boston: 26 Worcester Street,	Mixed,	Burner found open. Attempted suicide.
19	Mary Gifford,	30	North Adams: Gas Works Yard, Brown Street.	Water,	Company employee. Overcome by gas while digging to locate leak.
20	Frank Pike,	—	Gloucester: 24 Lookout Street,	Water,	Gas leaked from flexible tube supplying heater.
21	Mr. and Mrs. Stephen Dias and child.	—	Lynn: 202 Chatham Street,	Mixed,	Overcome by gas from leaking tube.
21	Mrs. Frank P. Morse,	65			

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Sept. 22	Mary McKee, . .	50	Boston: 50 Brighton Street, . .	Mixed, .	Burner found open. Accident.
22	William Shaw, . .	—	Lynn: 7 Market Street, . .	Mixed, .	Burners found open. Accident.
23	Daniel J. McDonough, .	39	Boston: 262 East Cottage Street, .	Mixed, .	Burners found open. Attempted suicide.
23	Christopher Farnacotes, .	40	Boston: 56 Kneeland Street, . .	Mixed, .	Burner found open. Accident.
25	Hannah Benedict, . .	60	Lynn: 6 Shaws Court, . .	Mixed, .	Burner found open. Attempted suicide.
26	Mrs. John Quinn and four children.	—	Lawrence: 11 Holt Street, . .	Mixed, .	Burner to gas stove opened by child.
28	Mary Fuller, . .	49	Boston: 279 Shawmut Avenue, . .	Mixed, .	Burner found open. Accident.
Oct. 1	Bridget Kane, . .	—	Lawrence: 26 Poplar Street, . .	Mixed, .	Burner to gas stove found open. Accident.
3	Martin Van B. Howard, .	80	Randolph,	Mixed, .	Burner found open. Accident.
5	Hermidas Dragon, . .	—			
5	Napoleon Dragon, . .	9	Salem: 20 Peabody Street, . .	Mixed, .	Burner found open. Accident.
5	Edgar Dragon, . .	7			
7	William Daley, . .	—	Salem: 29 Norman Street, . .	Mixed, .	Burner to gas stove found open. Accident.
11	George J. Shady, . .	—	Fall River: 264 Flint Street, . .	Mixed, .	Burner found open. Accident.
13	Glenn Sherman, . .	27	Lawrence: 168 Prospect Street, . .	Mixed, .	Cap removed from gas pipe coming through wall.
14	William P. Vaughan, . .	48	Boston: 329 Shawmut Avenue, . .	Mixed, .	Burners found open. Accident.

14	Charles Fessenden,	.	—	Malden: 34 Marshall Avenue,	.	Mixed,	.	Slightly overcome by gas leaking from engine valve.
17	Samuel Campbell,	.	72	Lowell: 20 Middlesex Street,	.	Mixed,	.	Burner found open. Accident.
17	Mary Campbell,	.	60	Spencer: Main Street,	.	Water,	.	Burner to gas heater found open. Attempted suicide.
17	Daniel Granger,	.	70	Medford: 50 Everett Street,	.	Mixed,	.	Gas escaped from leak in bracket fixture.
19	Mrs. Walter F. Ellis,	.	—	Fitchburg: 1 Wood Place,	.	Mixed,	.	Burner found open. Accident.
23	Charles Fletcher,	.	63	Brookton: 235 Pleasant Street,	.	Mixed,	.	Burner found open. Accident.
24	Lydia E. Willis,	.	86	Boston: 1115 Washington Street,	.	Mixed,	.	Burner found open. Accident.
24	John Lordan,	.	—	Boston: 69 Staniford Street,	.	Mixed,	.	Burner found open. Accident.
24	John Henry,	.	23	South Boston: 75 B Street,	.	Mixed,	.	Burner found open. Accident.
Nov. 1	Guy De Perlo,	.	39	Chelsea: 76 Sixth Street,	.	Mixed,	.	Inhaled gas through rubber tube.
1	Joseph Tringo,	.	25	Roxbury: 55 Hyde Park Avenue,	.	Mixed,	.	Burner found open. Accident.
2	Samuel Cohen,	.	—	Swampscott: 49 Blaney Street,	.	Mixed,	.	Burner found open. Attempted suicide.
2	George Butler,	.	—	Everett: 134 Bow Street,	.	Mixed,	.	Overcome by gas which flowed from open burner of heater when money was put in prepayment meter.
2	Joseph King,	.	—	Worcester: 104 Summer Street,	.	Mixed,	.	Burners to gas stove found open. Accident.
3	Frank Bisesti,	.	—	Boston: 549 Harrison Avenue,	.	Mixed,	.	Overcome while repairing gas pipe.
3	Michael May,	.	62	Roxbury: 1364 Columbus Avenue,	.	Mixed,	.	Burner to stove found partly open.
4	Henry Young,	.	47	Brighton: 6 Colon Street,	.	Mixed,	.	Burner found open. Attempted suicide.
9	John Kennedy,	.	60					
9	Irene Sutherland,	.	17					

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Nov. 10	Clara Johnson, .	20	Roxbury: 616 Dudley Street, .	Mixed, .	Burner found open. Accident.
10	Joseph Lopez, .	28	Boston: 108 West Springfield Street, .	Mixed, .	Burner found open. Accident.
10	Edgar Robinson, .	35			
10	Kye McLeod, .	—	Boston: 63 Williams Street, .	Mixed, .	Burner found open.
11	August Zeigler, .	—	Dedham: Bussey Street, .	Mixed, .	Burner found open. Accident.
15	Martin Kuceiek, .	—	Lynn: 10 Pearl Street, .	Mixed, .	Burner found open. Accident.
15	Mary Curran, .	60	Worcester: Standish Hotel, .	Mixed, .	Burner found open. Accident.
16	Melvin E. Young, .	14	Allston: 14 Wadsworth Street, .	Mixed, .	Burner found open. Accident.
17	Patrick J. Griffin, .	40	Haverhill: 29 Essex Street, .	Water, .	Burner found open. Accident.
19	John Sullivan, .	—	Fall River: 9 North Main Street, .	Mixed, .	Burner found open. Accident.
19	Honora Doyle, .	85	Southbridge: Eastford Road, .	Water, .	Burners to gas stove found open. Accident.
20	Frederick R. Baker, .	—	Roxbury: 65 Rockland Street, .	Mixed, .	Burner to gas stove found open.
21	Mrs. Robert Henry, .	—	Leicester: Main Street, .	Water, .	Gas from broken service entered cellar through sewer pipe.
23	Mrs. Adreind Renaud, .	—	Chicopee Falls: 186 Grattian Street, .	Mixed, .	Overcome by gas from water heater.
23	James Renaud, .	7			
23	Doris Renaud, .	4			
23	Frances Renaud, .	2			

26	Alexander Santuososso, .	—	Boston: 12 Willow Street, .	Mixed, .	Burner to gas stove found open. Accident.
28	Percy J. Baud, .	—	Dorchester: 64 Richfield Street, .	Mixed, .	Made ill by gas from leaking main.
28	Mary E. Baud, .	—			
28	Esther Baud, .	—			
28	John Baud, .	—			
28	John Daly, .	—			
28	Mary Daly, .	—			
28	Frank Daly, .	—			
28	Helen Daly, .	—			
28	Charles F. Stokinger, .	—			
28	Mary J. Stokinger, .	—			
28	Lillian G. Stokinger, .	—	Dorchester: 63 Richfield Street, .	Water, .	Overcome by gas from leaking main.
28	Catherine O'Brien, .	40			
28	Catherine O'Brien, .	19			
28	Julia O'Brien, .	—	Arlington: 451 Massachusetts Avenue, .	Mixed, .	Gas escaped from oven to stove.
29	P. T. Hendrick, .	—			
30	Sarah H. Connelly, .	60	Brookline: 36 Davis Avenue, .		
Dec. 3	John McDonald, .	58	Boston: 1220 Washington Street, .	Mixed, .	Burner found open. Attempted suicide.

GAS (NON-FATAL) — *Concluded.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Dec. 3	James Haggis, .	—	New Bedford: 4 Marvin Street, .	Mixed, .	Were badly burned and bruised when explosion occurred due to taking lighted lamp into pantry where gas was escaping.
3	Porta Lugen, .	—			Burner found open. Accident.
5	Hugh Denny, .	55	Haverhill: 20 Main Street, .	Water, .	
8	Emma Babcock, .	65	Boston: 96 Pembroke Street, .	Mixed, .	Gas escaped from radiator. Accident.
9	Nathaniel Currier, .	54	Lynn: 10 Grover Street, .	Mixed, .	Burner found open. Accident.
10	Theresa Cohen, .	27	Boston: 240 Hanover Street, .	Mixed, .	Burner found partly open. Accident.
14	Leo Shiretz, .	25	Boston: 139 Leverett Street, .	Mixed, .	Burner found open. Accident.
14	Ethel Glaussen, .	11	Boston: 314 Shawmut Avenue, .	Mixed, .	Burner found open. Accident.
15	Kambr Islan, .	37	Worcester: 5 Walnut Street, .	Mixed, .	Burner found open. Circumstances indeterminate.
15	Adolph Blair, .	—			
15	Sergis Harpin, .	—			
15	J. Bombard, .	—	Southbridge: plant of Optical Lens Company.	Water, .	Burner found open and unlighted.
15	Philip Duval, .	—			
15	E. Truseau, .	—			
16	Jules Burke, .	—			
16	Eugene Burke, .	—	Gloucester: Harvard House, Main Street.	Water, .	Burner found open. Accident.
16	Mildred Sullivan, .	16	Cambridge: 8 Fainwood Circle, .	Mixed, .	Gas escaped from rubber tube to heater.

16	Mrs. John Patresha, . .	50	Haverhill: 18 Moore Street, . .	Water, .	Burner found partly open. Accident.
16	Adam Patresha, . .	14			
17	Edmund Jencst, . .	32	Haverhill: 19 Maxwell Street, . .	Water, .	Inhaled gas through rubber tube.
17	Michael O'Dare, . .	—	Boston: 111 Tyler Street, . .	Mixed, .	Burner found open.
19	George H. Choate, . .	—	Fall River: 534 Locust Street, . .	Mixed, .	Company employee. While repairing pipe was overcome by escaping gas.
19	Charles F. Gilman, . .	—	Malden: 20 St. Mary's Street, . .	Mixed, .	Burners found open. Accident.
20	Mrs. Thompson, . .	—	Cambridge: 5 Village Street, . .	Mixed, .	Burner to gas stove found open. Accident.
20	Dennis N. Duggan, . .	—	Boston: 37 Milford Street, . .	Mixed, .	Overcome by gas while repairing pipe.
20	Bessie Glick, . .	31	Boston: 31 Dacia Street, . .	Mixed, .	Burner found open. Accident.
21	Vincenzo Signorino, . .	—	Boston: 4 Franklin Place, . .	Mixed, .	Burner found partly open.
21	John Colter, . .	—	Boston: 42 Warren Street, . .	Mixed, .	Burner found open.
23	Ira C. Foster, . .	—	Dorchester: 3 Atherstone Street, . .	Mixed, .	Burner found open.
23	John Hendrickson, . .	—	Worcester: 91 Main Street, . .	Mixed, .	Burner found open. Accident.
23	James Dutton, . .	75	Fall River: 194 Buffinton Street, . .	Mixed, .	Burner found open. Accident.
23	Margaret Milne, . .	80	Fall River: 162 Rodman Street, . .	Mixed, .	Burner to gas stove found open. Accident.
24	Frank Andrews, . .	—	Boston: 84 Cambridge Street, . .	Mixed, .	Inhaled gas through rubber tube.
25	Leo Leonard, . .	19	Chelsea: 257 Broadway, . .	Mixed, .	Burner found partly open. Accident.
30	Dorothy Rogers, . .	4	Boston: 231 Shawmut Avenue, . .	Mixed, .	Burner found open. Accident.
30	Catherine Crowley, . .	40	Boston: 22 Worcester Square, . .	Mixed, .	Burner found open. Attempted suicide.

ELECTRIC (FATAL).

Date.	NAME.	Ago.	Address.	Remarks.
Jan. 9	Daniel Pavlonas, . . .	-	Norwood: St. John Avenue, . . .	Was electrocuted when he took hold of ground wire carrying 2,300 volts. Possible suicide.
March 4	Ernest O. Laroek, . . .	25	Reading: Main Street near Pearl Street, . . .	Company employee. Went up a pole to splice a wire and both hands came in contact with 2,300 volt wire.
12	Lloyd F. Hemenway, . . .	28	Worcester: Heald Machine Company's Plant.	While descending an arc light pole came in contact with 13,000 volt wire and also a guy wire, receiving fatal burns.
April 1	John J. Benoit, . . .	42	Shelburne Falls: near No. 4 Generating Station of New England Power Company.	Company employee. While testing insulators head came in contact with 37,000 volt wire and he was instantly killed.
25	Franklin L. Hathaway, Jr., . . .	40	New Bedford: Manomet Mill, . . .	Grasped two overhead rails of electric loading apparatus and 550 volts passed through his body.
25	George Blair, . . .	22	Holyoke: Utley Manufacturing Company, Suffolk Street.	Received fatal shock when he took hold of electric switch.
May 28	Bodeslaw Podlinski, . . .	15	Northfield: Northfield Farms, . . .	Received fatal shock while holding with a pair of pliers the end of loose wire which he had thrown over electric light and power wires.
June 15	John A. Bottoms, . . .	40	Lancaster: United States detention camp, Nourse Farm.	Lieutenant in charge of camp. While looking for cause for lights being extinguished came in contact with 13,000 volt wire.
16	Reynolds A. Briggs, . . .	23	Between Salem and Melrose: Tower No. 122 of Eastern Massachusetts Electric Company.	Climbed tower and came in contact with high voltage wire.
July 14	Joseph Deely, . . .	38	Lee: Standard Lime Company, Fairview Street.	Came in contact with transformer carrying 13,000 volts.
Aug. 3	Patriek Donovan, . . .	34	Cambridge: corner Vine and Fifth streets, . . .	Picked up defective wire carrying 2,300 volts and received fatal shock.
5	Charles S. Hutchinson, . . .	14	Lenox: near East Street, . . .	Climbed steel tower and received shock of 11,000 volts, dying from resulting burns.
8	Thomas O'Connor, . . .	26	Lowell: Pole No. A-1200, West Bowers Street.	Company employee. Right hand came in contact with 2,300 volt primary wire and left hand with another wire.

8	Austin F. Heffernan,	20	Hingham: United States Naval Magazine.	Came in contact with generator carrying 33,000 volts.
16	Walter Dailey,	14	Dorchester: in front of 10 Adams Terrace.	Came in contact with wire and fell from pole, receiving a shock and suffering multiple burns and internal injuries.
Sept. 5	Irving A. Barden,	39	North Adams: Boston & Maine Railroad Yards.	Company employee. Came in contact with 6,600 volt wire and fell to ground.
6	William Brown,	31	Medford: Tufts College Grounds,	Company employee. Received a fatal shock when he came in contact with live wire while on a pole.
17	William H. Cooper,	29	Southfield: Main Street,	Company employee. While renewing a fuse in a cut-out box on electric light pole was dazed by explosion of fuse and fell from pole, breaking neck and fracturing skull.
19	Morris Maranofsky,	27	South Boston: 47 West First Street,	While holding portable electric lamp hand came in contact with copper metal, causing fatal shock.
21	Louis H. Robbins,	10	Orange: Minute Tapioca Company Grounds.	Touched primary wire carrying 2,200 volts.
27	Stephen Angorski,	31	East Deerfield: Boston & Maine Yards,	Touched third rail of a traveling crane charged with 2,200 volts of electricity.
Oct. 19	Richard J. Ward,	52	Springfield: factory of Miner Chocolate Company, Berkshire Avenue.	Accidentally electrocuted by coming in contact with motor running elevator.
Nov. 21	Thomas P. Fitzgerald,	19	Norwood: Pleasant Street,	Company employee. Was accidentally electrocuted by placing left foot and right hand on 2,300 volt wire while changing his position.
23	Max Kaminsky,	-	Framingham: factory of R. H. Long,	While throwing switch for motor probably placed other hand on an iron support and received a current of 550 volts through his body.

ELECTRIC (NON-FATAL).

Jan. 5	William Spaulding,	-	Dorchester: 1165 Massachusetts Avenue,	Came in contact with transformer and was burned on right hand and elbow.
15	Joseph Brow,	36	Roxbury: Southampton Street,	Company employee. Caused short circuit and received burns on face.

ELECTRIC (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Remarks.
Feb. 4	Edward Grant, .	—	Northampton: Electric Station, .	Company employee. Flash caused by short circuit at switchboard severely inflamed his eyes.
9	Harry W. Sawyer, .	21	Sharon: Bay State Film Company, .	Company employee. Received shock, causing minor burns on arms and hands.
13	Charles Bishop, .	—	South Boston: L Street Station of Edison Company.	Came in contact with live parts of machinery and received burns on right forearm.
14	Francis W. Shaw, .	27	Quincy: Fore River Shipbuilding Yard,	Company employee. Received burns on arm and head due to a short circuit.
25	Walter Coy, .	—	Watertown: Arsenal Street near School Street.	Received shock, causing burns on both hands.
March 13	Albert Quint, .	—	Pittsfield,	Received serious burns on hands when he grasped a wire carrying 2,200 volts.
19	Storer F. Crafts, .	—	Boston: Commonwealth Hotel, .	Received burn on finger when removing piece of wire from service switch.
April 8	William Murphy, .	—	Stockbridge: Dugway Road, .	Company employee. A wire which he was handling became charged with a current of 2,300 volts and he received multiple burns on his body.
24	John Clifford, .	—	Haverhill: 12 Duncan Street, .	Company employee. While preparing to test meter came in contact with water pipe and received a shock, which caused him to cut his thumb with knife he held.
24	John J. Jefferson, .	35	Boston: 476 Atlantic Avenue, .	Company employee. Caused short circuit and received burns on hands.
May 6	Miss Frank, .	—	Brookline: 1291 Commonwealth Avenue,	While turning on a light received a shock.
8	Max Migrosh, .	—	Dorchester: 60 Fowler Street, .	Received shock, causing burns on right hand.
8	Walter D. Scott, .	11	Woburn: Court Street,	While riding on bicycle came in contact with falling electric wires and was burned on left thigh, arm and hand.
9	Arden W. Dow, .	58	Boston: Massachusetts Avenue and Marlborough Street.	Company employee. Caused short circuit and received burns on left hand.

12	William J. Toland, .	45	Boston: Causeway Street near Canal Street.	Company employee. Caused short circuit and received burns on face and hands.
16	Harry Fiske, .	35	Greenfield: Power Court, . . .	While trimming a tree his saw came in contact with electric light wire and hands were burned.
23	Paul G. McKenzie, .	20	Boston: Stuart Street Station of Edison Electric Illuminating Company.	Company employee. Received burns on fingers of left hand.
26	Ed. Dornfield, .	-	South Boston: L Street Station of Edison Electric Illuminating Company.	Caused a short circuit, scorching face and inflaming left eye.
June 14	Benjamin Rich, .	41	Boston: 433 Hanover Street, . . .	Company employee. Caused short circuit and received burns on forearm.
29	George Emerick, .	-	Northampton: Electric Company's Station, West Street.	Company employee. Burned on face, neck and hand by electric flash.
July 1	Harold Torstenson, .	11	Orange: Rodney Hunt Machine Company's Grounds.	Burned both hands badly and received shock while climbing guy wire which came in contact with 2,300 volt wire.
7	Mary V. O'Connor, .	23	Roslindale: 669 South Street, . . .	Company employee. Received slight burns on right hand.
10	Fred Gurring, .	-	Boston: Houghton & Dutton Station, .	Caused short circuit and received burns on right hand.
10	Fisk H. Butterfield, .	21	Newton: Edison Electric Illuminating Company Station.	Company employees. Received burns on arms and hands.
10	Francis W. Shaw, .	28		
15	Claude B. Germany, .	24	Boston: 516 Atlantic Avenue, . . .	Company employee. Caused short circuit and burned left hand.
15	Frederick W. Marenan, .	38	Framingham: plant of Boiler Body Company, Clark Street.	Company employee. Caused short circuit, receiving burns on hand and wrist and singeing eyebrows and lashes.
17	Ralph Landers, .	10	Lynn: Saugus River Bath House, .	Took hold of live wire and blistered hand.
30	Harvey O. Stockwell, .	-	Gardner: Maynard Street and East Broadway.	Picked up primary wire and both hands were burned.
Aug. 2	Frederick W. Gardner, .	26	Lexington: Waltham Street, . . .	Company employee. Received shock, causing burns on left hand and leg.
3	James Quirk, .	12	West Medway: West Street, . . .	Received shock and burns on right hand by coming in contact with primary wire while climbing a tree.
8	Edward Merrill, .	5	Arlington Heights: opposite 33 Robbins Road.	Received slight shock when taking hold of wire around a fallen tree.

ELECTRIC (NON-FATAL) — *Concluded.*

Date.	NAME.	Age.	Address.	Remarks.
Aug. 14	Raymond L. Wood, .	18	Boston: Bussey Place Substation of Edison Electric Illuminating Company.	Company employee. Received shock, causing burns on hands, forearms, face and right eye.
16	Joseph Rooney, .	12	Chelsea: Summit and Crest avenues, .	Boy climbed a pole and received a slight shock. Man received slight shock when helping him down.
16	E. P. Fairfield, .	-		
22	Walter J. Langill, .	19	Boston: Houghton & Dutton Station, .	Company employee. Received shock, causing burns on right hand.
24	Thomas H. Grasso, .	27	Dedham: Eastern Avenue, .	Company employee. Came in contact with wire and received burns on elbow and knee.
27	Mrs. Macdonald, .	-	Boston: 838 Huntington Avenue, .	Received slight shock and burns by coming in contact with iron bed which was charged with electricity.
27	Mrs. Gallagher, .	-		
27	Martin P. MacDonnell, .	-	Springfield: 51 Biltmore Street, .	Received a shock while soldering telephone wires.
Sept. 5	Charles F. Sweeney, .	-	Fitchburg: Union Foundry, Water Street.	While working with an electric crane came in contact with live wire and received a shock, throwing him to floor.
9	William H. T. DeMerritt, .	29	Newton: Homer Street Station of Edison Electric Illuminating Company.	Company employee. Received slight burn on left hand.
13	Richard E. Kelly, .	39	Boston: 249 Newbury Street, .	Company employee. Caused short circuit, burning left hand.
28	Robert S. Marison, .	18	Boston: 55 Chatham Street, .	Company employee. Received burns on right hand.
Oct. 4	Frank H. Sheppard, .	21	Boston: 776 Summer Street, .	Company employee. Received shock, causing burns on right hand.
12	Woodworth Cann, .	20	Boston: 91 West Canton Street, .	Company employee. Received shock, causing burns on right hand.

17	Milford G. McPherson,	28	Boston: Atlantic Avenue garage of Edison Electric Illuminating Company.	Company employee. Received electrical burns on left hand.
24	John R. Gerrish,	17	Boston: 37 Lancaster Street,	Company employee. Received burns on left forefinger.
31	Newell W. Leighton,	35	Medfield: Edison Electric Illuminating Company's Station.	Company employee. Received flash burn in both eyes.
Nov. 1	Saville Johnston, Jr.,	19	Boston: Salem Street Station of Edison Electric Illuminating Company.	Company employee. Temporary blindness caused by short circuit.
6	William Reisfelder,	-	Boston: Chauncey Street Station of Edison Electric Illuminating Company.	Burned left hand by coming in contact with live copper feeder wire.
15	George T. Clark,	-	Boston: Canton Street Station of Edison Electric Illuminating Company.	Received shock, causing burns on left hand and arm.
16	Fred Benson,	-	Boston: Chauncey Street Station of Edison Electric Illuminating Company.	Received burns on left hand caused by short circuit.
18	James Baia,	18	Boston: Congress Street Station of Edison Electric Illuminating Company.	Company employee. Received slight burns on left hand.
20	Axel W. Peterson,	-	South Boston: 776 Summer Street,	Burned hand when an electric shock threw him against hot pipe.
29	George O'Brien,	30	East Boston: 178 Border Street,	Company employee. Received burns on left hand.
Dec. 18	Milford G. McPherson,	28	Boston: Atlantic Avenue garage of Edison Electric Illuminating Company.	Company employee. Received burns on right forefinger when he caused short circuit.
22	James Wilson,	44	Boston: 488 Atlantic Avenue,	Company employee. Caused short circuit and received burns on right hand.
26	Carroll A. Russell,	20	Somerville: 110 Willow Avenue,	Company employee. Received shock and burns on hands.

APPENDIX J. — MUNICIPALITIES.

BALANCE SHEETS, OPERATING AND PROFIT AND LOSS ACCOUNTS FOR MUNICIPAL FISCAL YEAR 1918.

Chapter 78 of the General Acts of 1918 amended the law relative to the annual returns of municipal lighting plants by substituting the city or town's fiscal year for the year ending June 30. The calendar year is now the fiscal year of all towns and of many cities. In the balance sheets, etc., which follow the year is the calendar year 1918 unless otherwise indicated.

In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item "cash" includes the cash in the hands of the manager and the available unexpended balances of all appropriations except for depreciation fund; that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations for construction" are included all those amounts which have been raised directly by taxation for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable, either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an "appropriation for construction." The "appropriations for construction" and outstanding debt and current accounts payable are grouped as representing the direct liability of the plant. In the item "loans repayment account" may be found the aggregate amount provided from the revenue of the plant and applied to the retirement of debt. In accordance with the requirements of law the payment of maturing debt or contributions to sinking funds are treated as current expense by appropriate debits to "profit and loss" and credits to "loans repayment account." Operating expenses and income from sales of gas or electricity are reported on the basis of expenses incurred and income earned.

ASHBURNHAM.

ASSETS.		
Electric plant:		
Lands,	\$288 48	
Electric plant,	1,346 22	
Overhead lines,	13,605 14	
Transformers,	1,818 44	
Meters,	1,236 05	
Street lamps and fixtures,	812 45	
		\$19,106 78
Other assets:		
Cash,	\$683 89	
Depreciation fund,	1,059 55	
Due for electricity,	1,394 27	
Sundry accounts receivable,	10 00	
Electric tools and implements,	431 77	
Other electric materials and supplies on hand	1,126 24	
Office furniture,	39 36	
		4,745 08
Total assets as per books of the plant,		\$23,851 86

LIABILITIES.

Appropriation for construction,	\$5,950 00
Notes payable,	5,000 00
Unpaid bills,	407 20
<hr/>	
Total liabilities as per books of the plant,	\$11,357 20
Loans repayment account,	8,000 00
Profit and loss balance,	4,494 66
<hr/>	
Total credits,	\$23,851 86

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,108 29	
Income from sale of electricity,		\$7,675 13
other sources,		160 00
municipal buildings,		147 60
Appropriation from the tax levy,		500 00
Balance to profit and loss,	1,374 44	
<hr/>		
	\$8,482 73	\$8,482 73

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$4,425 72
Balance of operating account,		1,374 44
Interest paid,	\$220 00	
Depreciation,	585 50	
Note paid during year,	500 00	
Balance Dec. 31, 1918,	4,494 66	
<hr/>		
	\$5,800 16	\$5,800 16

BELMONT.

ASSETS.

Electric plant:		
Overhead lines,	\$32,465 00	
Transformers,	5,582 87	
Meters,	21,638 96	
Street lamps and fixtures,	3,973 49	
<hr/>		\$63,660 32
Other assets:		
Cash,	\$12,664 49	
Depreciation fund,	51 25	
Sinking funds,	5,600 00	
Due for electricity,	394 78	
Electric tools and implements,	1,001 00	
Other electric materials and supplies on hand,	3,465 00	
Stable and garage equipment,	2,850 00	
<hr/>		26,056 52
<hr/>		
Total assets as per books of the plant,		\$89,716 84

LIABILITIES.

Appropriation for construction,	\$37,414 00
Bonds outstanding,	21,500 00
Overdraft for construction,	3,879 22
Notes payable,	2,500 00
Interest accrued but not due,	163 34
<hr/>	
Total liabilities as per books of the plant,	\$65,456 56
Loans repayment account,	17,600 00
Profit and loss balance,	6,660 28
<hr/>	
Total credits,	\$89,716 84

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$38,608 53	
Income from sale of electricity,		\$43,848 01
municipal buildings,		1,550 98
Appropriations from the tax levy,		3,813 75
Balance to profit and loss,	10,604 21	
<hr/>		
	\$49,212 74	\$49,212 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$813 16
Balance of operating account,		10,604 21
Interest paid,	\$1,197 09	
Depreciation,	2,200 00	
Bonds and notes paid during year,	2,500 00	
Amount transferred to sinking fund during year,	280 00	
Amount to balance account, ¹		1,420 00
Balance Dec. 31, 1918,	6,660 28	
<hr/>		
	\$12,837 37	\$12,837 37

BOYLSTON.

ASSETS.

Electric plant:		
Buildings,	\$791 54	
Electric plant,	425 00	
Overhead lines,	14,461 57	
Transformers,	936 39	
Meters,	730 37	
Street lamps and fixtures,	591 80	
<hr/>		
		\$17,936 67
Other assets:		
Cash,	\$544 80	
Due for electricity,	321 00	
Electric tools and implements,	56 68	
Other electric materials and supplies on hand,	18 00	
<hr/>		
		940 48
<hr/>		
Total assets as per books of the plant,		\$18,877 15

¹ Account out of balance in return submitted to Board.

LIABILITIES.

Appropriation for construction,	\$2,618 45
Notes payable,	8,200 00
Unpaid bills,	111 00
Interest accrued but not due,	76 50
Total liabilities as per books of the plant,	<u>\$11,005 95</u>
Loans repayment account,	5,400 00
Profit and loss balance,	2,471 20
Total credits,	<u>\$18,877 15</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,414 79	
Income from sale of electricity,		\$2,082 81
municipal buildings,		136 32
Appropriations from the tax levy,		1,631 57
Balance to profit and loss,	2,435 91	
	<u>\$3,850 70</u>	<u>\$3,850 70</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$1,992 59
Balance of operating account,		2,435 91
Interest paid,	\$306 85	
Depreciation,	531 57	
Notes paid during year,	1,100 00	
Returned to town treasury,	18 88	
Balance Dec. 31, 1918,	2,471 20	
	<u>\$4,428 50</u>	<u>\$4,428 50</u>

BRAINTREE.

ASSETS.

Electric plant:	
Buildings,	\$8,073 27
Steam plant,	20,454 25
Electric plant,	22,156 23
Overhead lines,	35,944 10
Transformers,	14,054 88
Meters,	19,659 83
Street lamps and fixtures,	2,795 34
	<u>\$123,137 90</u>
Other assets:	
Cash,	\$444 38
Depreciation fund,	4,520 13
Due for electricity,	6,651 99
Sundry accounts receivable,	775 32
Electric fuel on hand,	3,008 40
Electric tools and implements,	2,864 60

Other assets — *Concluded.*

Other electric materials and supplies on hand, .	\$4,609 00	
Stable and garage equipment,	2,274 17	
Office furniture,	803 25	
	<hr/>	\$25,951 24

Total assets as per books of the plant, \$149,089 14

LIABILITIES.

Appropriations for construction,	\$46,168 74
Unpaid bills,	2,643 43
Amounts due from the plant, not included above,	551 35

Total liabilities as per books of the plant,	\$49,363 52
Loans repayment account,	76,787 04
Profit and loss balance,	22,938 58

Total credits, \$149,089 14

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$46,863 30	
Income from sale of electricity,		\$51,914 15
municipal buildings,		783 08
Appropriations for street lights,		6,570 00
Balance to profit and loss,	12,403 93	
	<hr/>	<hr/>
	\$59,267 23	\$59,267 23

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$14,248 15
Balance of operating account,		12,403 93
Interest received,		63 91
Depreciation,	\$3,696 96	
Other items,	80 45	
Balance Dec. 31, 1918,	22,938 58	
	<hr/>	<hr/>
	\$26,715 99	\$26,715 99

CHICOPEE.

(For year ending Nov. 30, 1918.)

ASSETS.

Electric plant:	
Lands,	\$5,000 00
Buildings,	23,760 32
Steam plant,	26,037 27
Electric plant,	24,432 16
Overhead lines,	91,171 99
Transformers,	33,624 15
Meters,	32,926 98
Street lamps and fixtures,	20,464 90
	<hr/>
	\$256,417 77

Other assets:

Cash,	\$49,188 56	
Due for electricity,	26,452 33	
Sundry accounts receivable,	10,126 68	
Insurance,	436 62	
Electric fuel on hand,	3,367 00	
Electric tools and implements,	694 90	
Other electric materials and supplies on hand,	16,704 03	
Stable and garage equipment,	1,769 80	
Office furniture,	2,034 89	
	<hr/>	\$110,774 81
Total assets as per books of the plant,		\$367,192 58
Profit and loss balance,		44,054 84
		<hr/>
Total debits,		\$411,247 42

LIABILITIES.

Appropriation for construction,	\$63,941 12
Overdraft for construction,	3,463 33
Bonds outstanding,	181,500 00
Notes payable,	8,000 00
Unpaid bills,	8,355 50
Deposits by customers,	6,582 89
Interest accrued but not due,	404 58
	<hr/>
Total liabilities as per books of the plant,	\$272,247 42
Loans repayment account,	139,000 00
	<hr/>
Total credits,	\$411,247 42

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$106,629 54	
Income from sale of electricity,		\$126,146 24
municipal buildings,		12,824 68
other sources,		2,944 05
Appropriation for street lights,		18,697 13
Balance to profit and loss,	53,982 56	
	<hr/>	<hr/>
	\$160,612 10	\$160,612 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Nov. 30, 1917,	\$61,718 61	
Balance of operating account,		\$53,982 56
Interest received,		279 93
Jobbing,		1,727 60
Other items of income,		748 80
Interest paid,	8,235 78	
Depreciation,	16,674 00	
Bonds and notes paid during year,	13,250 00	
Other items,	915 34	
Balance Nov. 30, 1918,		44,054 84
	<hr/>	<hr/>
	\$100,793 73	\$100,793 73

CONCORD.

ASSETS.

Electric plant:		
Lands,	\$2,403 00	
Buildings,	2,353 14	
Steam plant,	24,148 76	
Electric plant,	11,093 03	
Overhead lines,	38,713 38	
Transformers,	5,341 81	
Meters,	9,043 58	
Street lamps and fixtures,	2,515 48	
		<hr/>
		\$95,612 18
Other assets:		
Cash,	\$310 75	
Sinking funds,	55,095 54	
Due for electricity,	15,885 07	
Sundry accounts receivable,	3,438 80	
Electric fuel on hand,	7,995 85	
Electric tools and implements,	2,043 50	
Other electric materials and supplies on hand,	6,010 63	
Stable and garage equipment,	1,464 63	
Office furniture,	221 00	
		<hr/>
		93,252 85
Total assets as per books of the plant,		\$188,077 95
Profit and loss balance,		48,796 76
		<hr/>
Total debits,		\$236,874 71

LIABILITIES.

Bonds outstanding,	\$124,000 00
Notes payable,	33,000 00
Unpaid bills,	1,780 92
Deposits by customers,	10 00
Interest accrued but not due,	1,981 87
Overdraft for maintenance,	25,880 12
	<hr/>
Total liabilities as per books of the plant,	\$186,652 91
Loans repayment account,	50,221 80
	<hr/>
Total credits,	\$236,874 71

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$46,731 73	
Income from sale of electricity,		\$48,343 10
municipal buildings,		996 66
other sources (electric),		1,219 93
Appropriation for street lights,		5,000 00
Balance to profit and loss,	8,827 96	
	<hr/>	<hr/>
	\$55,559 69	\$55,559 69

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,	\$61,048 75	
Balance of operating account,		\$8,827 96
Interest received,		2,114 81
Jobbing,		752 93
Correcting entries,		17,914 29
Depreciation,	4,899 40	
Interest paid,	6,140 52	
Bonds and notes paid during year,	2,500 00	
Amount transferred to sinking fund during year,	2,680 00	
Other items,	1,138 08	
Balance Dec. 31, 1918,		48,796 76
	<hr/>	<hr/>
	\$78,406 75	\$78,406 75

DANVERS.

ASSETS.

Electric plant:

Lands and buildings,	\$18,020 98	
Steam plant,	38,797 46	
Electric plant,	13,047 09	
Overhead lines,	54,609 78	
Transformers,	5,665 47	
Meters,	17,170 32	
Street lamps and fixtures,	3,325 04	
	<hr/>	\$150,636 14

Other assets:

Cash,	\$4,742 78	
Sinking funds,	18,482 38	
Due for electricity,	3,233 58	
Sundry accounts receivable,	1,141 61	
Electric fuel on hand,	1,460 00	
Other electric materials and supplies on hand,	3,275 33	
Stable and garage equipment,	802 25	
Office furniture,	912 75	
	<hr/>	34,050 68

Total assets as per books of the plant, \$184,686 82

LIABILITIES.

Appropriation for construction,	\$29,015 97
Bonds outstanding,	42,400 00
Notes payable,	12,000 00
Interest accrued but not due,	391 50
Operation fund overdrawn,	4,506 26

Total liabilities as per books of the plant,	\$88,313 73
Loans repayment account,	91,377 04
Profit and loss balance,	4,996 05

Total credits, \$184,686 82

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$70,502 00	
Income from sale of electricity,		\$67,852 40
municipal buildings,		566 51
Appropriations from the tax levy,		10,040 00
Balance to profit and loss,	7,956 91	
	<hr/>	<hr/>
	\$78,458 91	\$78,458 91

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$13,062 02
Balance of operating account,		7,956 91
Interest received,		1,363 12
Interest paid,	\$3,586 50	
Depreciation,	5,799 50	
Amount transferred to sinking fund during year,	8,000 00	
Balance Dec. 31, 1918,	4,996 05	
	<hr/>	<hr/>
	\$22,382 05	\$22,382 05

GEORGETOWN.

ASSETS.

Electric plant:		
Buildings,	\$612 93	
Electric plant,	824 69	
Overhead lines,	14,058 71	
Transformers,	1,571 19	
Meters,	1,717 62	
Street lamps and fixtures,	1,865 39	
	<hr/>	\$20,650 53
Other assets:		
Cash,	\$361 62	
Due for electricity,	936 35	
Sundry accounts receivable,	60 43	
Electric tools and implements,	258 31	
Other electric materials and supplies on hand,	869 99	
Office furniture,	14 05	
Insurance unexpired,	26 53	
	<hr/>	2,527 28
Total assets as per books of the plant,		\$23,177 81

LIABILITIES.

Bonds outstanding,	\$14,000 00
Interest accrued but not due,	186 67
	<hr/>
Total liabilities as per books of the plant,	\$14,186 67
Loans repayment account,	6,000 00
Profit and loss balance,	2,991 14
	<hr/>
Total credits,	\$23,177 81

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,797 44	
Income from sale of electricity,		\$5,915 69
municipal buildings,		84 51
Appropriations from the tax levy,		1,700 00
Balance to profit and loss,	2,902 76	
	<hr/>	<hr/>
	\$7,700 20	\$7,700 20

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$3,736 87
Balance of operating account,		2,902 76
Interest paid,	\$586 67	
Depreciation,	637 50	
Bond paid during year,	1,000 00	
Correcting entries,	1,424 32	
Balance Dec. 31, 1918,	2,991 14	
	<hr/>	<hr/>
	\$6,639 63	\$6,639 63

GROTON.

ASSETS.

Electric plant:		
Buildings,	\$2,004 53	
Electric plant,	1,484 26	
Overhead lines,	20,418 92	
Transformers,	3,014 76	
Meters,	2,461 33	
Street lamps and fixtures,	1,513 69	
	<hr/>	\$30,897 49
Other assets:		
Cash,	\$463 79	
Depreciation fund,	1,767 96	
Due for electricity,	1,581 81	
Electric tools and implements,	224 74	
Other electric materials and supplies on hand,	61 78	
Stable and garage equipment,	325 00	
Office furniture,	191 70	
	<hr/>	4,616 78
Total assets as per books of the plant,		<hr/>
		\$35,514 27

LIABILITIES.

Appropriation for construction,	\$14,558 76
Notes payable,	1,500 00
Unpaid bills,	683 25
Interest accrued but not due,	9 69
	<hr/>
Total liabilities as per books of the plant,	\$16,751 70
Loans repayment account,	17,360 00
Profit and loss balance,	1,402 57
	<hr/>
Total credits,	\$35,514 27

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,804 74	
Income from sale of electricity,		\$7,315 04
municipal buildings,		229 16
other sources,		250 00
Appropriations from the tax levy,		2,720 29
Balance to profit and loss,	2,709 75	
	<u>\$10,514 49</u>	<u>\$10,514 49</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$1,257 18
Balance of operating account,		2,709 75
Interest received,		17 92
Other items of income,		19 27
Interest paid,	\$106 56	
Returned to town treasury,	24 01	
Depreciation,	904 04	
Notes paid during year,	1,500 00	
Other items,	66 94	
Balance Dec. 31, 1918,	1,402 57	
	<u>\$4,004 12</u>	<u>\$4,004 12</u>

GROVELAND.

ASSETS.

Electric plant:		
Buildings,	\$185 00	
Electric plant,	1,005 68	
Overhead lines,	11,961 60	
Transformers,	2,045 14	
Meters,	2,087 65	
Street lamps and fixtures,	848 14	
	<u></u>	\$18,133 21
Other assets:		
Cash,	\$390 39	
Depreciation fund,	158 74	
Due for electricity,	616 78	
Sundry accounts receivable,	5 10	
Electric tools and implements,	88 55	
Other electric materials and supplies on hand,	64 40	
	<u></u>	1,323 96
Total assets as per books of the plant,		<u>\$19,457 17</u>

LIABILITIES.

Appropriations for construction,	\$3,734 40
Notes payable,	9,500 00
Unpaid bills,	429 36
Interest accrued but not due,	106 88
Total liabilities as per books of the plant,	<u>\$13,770 64</u>
Loans repayment account,	5,500 00
Profit and loss balance,	186 53
Total credits,	<u>\$19,457 17</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,990 00	
Income from sale of electricity,		\$5,062 92
municipal buildings,		73 19
Appropriations from the tax levy,		2,500 00
Balance to profit and loss,	1,646 11	
	<hr/>	<hr/>
	\$7,636 11	\$7,636 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,	\$7 95	
Balance of operating account,		\$1,646 11
Jobbing,		51 53
Interest paid,	444 38	
Depreciation,	555 00	
Note paid during year,	500 00	
Other items,	3 78	
Balance Dec. 31, 1918,	186 53	
	<hr/>	<hr/>
	\$1,697 64	\$1,697 64

HINGHAM.

ASSETS.

Electric plant:		
Overhead lines,	\$52,316 86	
Transformers,	2,313 02	
Meters,	8,924 48	
Street lamps and fixtures,	3,278 67	
	<hr/>	\$66,833 03
Other assets:		
Cash,	\$3,132 15	
Depreciation fund,	811 01	
Due for electricity,	2,984 79	
Sundry accounts receivable,	586 26	
Electric tools and implements,	500 00	
Other electric materials and supplies on hand,	3,973 13	
Stable and garage equipment,	880 54	
Office furniture,	150 00	
	<hr/>	\$13,017 88
Total assets as per books of the plant,		\$79,850 91

LIABILITIES.

Appropriations for construction,	\$51,000 00
Deposits by customers,	134 75
	<hr/>
Total liabilities as per books of the plant,	\$51,134 75
Loans repayment account,	18,000 00
Profit and loss balance,	10,716 16
	<hr/>
Total credits,	\$79,850 91

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$26,745 48	
Income from sale of electricity,		\$26,264 15
municipal buildings,		407 68
other sources,		401 19
Appropriations from the tax levy,		8,000 00
Balance to profit and loss,	8,327 54	
	<hr/>	<hr/>
	\$35,073 02	\$35,073 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$7,159 36
Balance of operating account,		8,327 54
Jobbing,		603 77
Other items of income,		73 15
Depreciation,	\$1,993 56	
Returned to town treasury,	2,000 00	
Other items,	1,454 10	
Balance Dec. 31, 1918,	10,716 16	
	<hr/>	<hr/>
	\$16,163 82	\$16,163 82

HOLDEN.

ASSETS.

Electric plant:		
Buildings,	\$300 00	
Electric plant,	900 00	
Overhead lines,	21,105 60	
Transformers,	1,820 02	
Meters,	1,620 71	
Street lamps and fixtures,	700 00	
	<hr/>	\$26,446 33
Other assets:		
Cash,	\$1,121 50	
Depreciation fund,	922 24	
Due for electricity,	183 14	
Electric tools and implements,	102 65	
Other electric materials and supplies on hand,	597 28	
	<hr/>	2,926 81
Total assets as per books of the plant,		\$29,373 14

LIABILITIES.

Appropriation for construction,	\$9,497 76
Notes payable,	3,800 00
Interest accrued but not due,	13 96
	<hr/>
Total liabilities as per books of the plant,	\$13,311 72
Loans repayment account,	8,200 00
Profit and loss balance,	7,861 42
	<hr/>
Total credits,	\$29,373 14

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,910 12	
Income from sale of electricity,		\$6,234 82
municipal buildings,		192 54
Appropriation for street lights,		1,697 22
Balance to profit and loss,	3,214 46	
	<hr/>	<hr/>
	\$8,124 58	\$8,124 58

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$6,817 69
Balance of operating account,		3,214 46
Interest received,		87 31
Jobbing,		4 16
Interest paid,	\$213 96	
Notes paid during year,	1,200 00	
Depreciation,	834 00	
Other items,	14 24	
Balance Dec. 31, 1918,	7,861 42	
	<hr/>	<hr/>
	\$10,123 62	\$10,123 62

HOLYOKE.

(For year ending Nov. 30, 1918.)

ASSETS.

Gas plant:		
Lands,	\$77,930 00	
Buildings,	216,841 52	
Machinery and equipment,	182,851 68	
Holders,	47,848 83	
Mains and services,	267,531 02	
Meters,	99,479 41	
	<hr/>	\$892,482 46
Electric plant:		
Lands,	\$76,847 00	
Buildings,	81,176 18	
Steam plant,	223,872 52	
Electric plant,	77,471 90	
Hydraulic plant equipment,	11,663 02	
Overhead lines,	93,369 71	
Underground conduits,	87,163 91	
Underground wires and cables,	49,874 64	
Transformers,	62,025 99	
Meters,	99,968 85	
Street lamps and fixtures,	6,840 93	
	<hr/>	870,274 65
Other assets:		
Depreciation fund,	\$7,218 74	
Due for gas,	6,091 74	
Due for electricity,	32,637 68	

Other assets — *Concluded.*

Sundry accounts receivable,	\$16,190 48
Gas coal on hand,	5,235 94
Coke on hand,	4,714 50
Tar on hand,	2,542 28
Enrichers on hand,	3,895 00
Purifying materials on hand,	2,350 50
Drip oil on hand,	150 00
Ammonia on hand,	864 24
Gas fixtures on hand,	4,212 17
Gas tools and implements,	5,460 60
Electric fuel on hand,	34,300 00
Electric fixtures on hand,	980 96
Electric tools and implements,	5,216 55
Other electric materials and supplies on hand,	3,224 48
Stable and garage equipment,	17,250 00
Office furniture,	4,500 00
Insurance,	3,244 99
	<hr/>
	\$160,280 85

Total assets as per books of the plant, \$1,923,037 96

LIABILITIES.

Bonds outstanding,	\$896,500 00
Unpaid bills,	29,658 90
Interest accrued but not due,	3,522 84
Operation fund overdrawn,	106,248 91
Loan, City of Holyoke,	27,674 27
Amounts due from the plant, not included above,	2,811 22
	<hr/>

Total liabilities as per books of the plant,	\$1,066,416 14
Loans repayment account,	689,500 00
Profit and loss balance,	167,121 82
	<hr/>

Total credits, \$1,923,037 96

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas,	\$309,700 84	
Electric,	350,958 57	
Income from sale of gas,		\$276,802 59
municipal buildings (gas),		3,515 32
residuals,		15,271 44
other sources (gas),		11 50
sale of electricity,		446,183 42
municipal buildings (electricity),		3,814 55
other sources (electric),		3,418 06
Appropriation for street lights,		33,038 87
Balance to profit and loss:		
Gas,		14,099 99
Electric,	135,496 33	
	<hr/>	<hr/>
	\$796,155 74	\$796,155 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Nov. 30, 1917,		\$196,285 45
Balance of gas operating account,	\$14,099 99	
Balance of electric operating account,		135,496 33
Other items of income,		65 72
Interest paid,	37,598 69	
Depreciation,	56,527 00	
Bonds paid during year,	56,500 00	
Balance Nov. 30, 1918,	167,121 82	
	<hr/>	<hr/>
	\$331,847 50	\$331,847 50

HUDSON.

ASSETS.

Electric plant:		
Lands,	\$500 00	
Buildings,	4,487 03	
Steam plant,	36,844 65	
Electric plant,	18,287 50	
Truck,	645 22	
Overhead lines,	23,138 36	
Transformers,	7,808 64	
Meters,	9,349 97	
Street lamps and fixtures,	2,007 97	
	<hr/>	\$103,069 34
Other assets:		
Cash,	\$23,177 56	
Depreciation fund,	160 81	
Due for electricity,	7,141 20	
Sundry accounts receivable,	236 30	
Electric fuel on hand,	7,087 92	
Electric tools and implements,	1,800 61	
Other electric materials and supplies on hand,	1,919 22	
Office furniture,	378 37	
Insurance,	160 04	
	<hr/>	42,062 03
Total assets as per books of the plant,		\$145,131 37

LIABILITIES.

Appropriations for construction,	\$17,070 28
Bonds outstanding,	56,500 00
Notes payable,	14,500 00
Interest accrued but not due,	831 59
	<hr/>
Total liabilities as per books of the plant,	\$88,901 87
Loans repayment account,	48,000 00
Profit and loss balance,	8,229 50
	<hr/>
Total credits,	\$145,131 37

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$43,779 07	
Income from sale of electricity,		\$48,569 99
sewer pumping,		1,200 00
municipal buildings,		666 88
other sources,		171 70
Balance to profit and loss,	6,829 50	
	<hr/>	<hr/>
	\$50,608 57	\$50,608 57

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,	\$9,206 44	
Balance of operating account,		\$6,829 50
Interest received,		1,368 79
Bond premiums,		408 90
Jobbing,		463 89
Correcting entries,		16,232 40
Interest paid,	2,679 09	
Depreciation,	3,053 45	
Bonds and notes paid during year,	2,000 00	
Other items,	135 00	
Balance Dec. 31, 1918,	8,229 50	
	<hr/>	<hr/>
	\$25,303 48	\$25,303 48

HULL.

ASSETS.

Electric plant:		
Lands,	\$1,500 00	
Buildings,	7,775 69	
Electric plant,	7,158 43	
Overhead lines,	52,608 16	
Transformers,	10,252 87	
Meters,	18,655 38	
	<hr/>	\$97,950 53
Other assets:		
Cash,	\$23,284 43	
Sinking funds,	12,937 25	
Due for electricity,	7,597 41	
Electric tools and implements,	2,392 54	
Other electric materials and supplies on hand,	4,323 23	
Stable and garage equipment,	1,956 74	
Office furniture,	2,783 51	
Insurance,	638 41	
	<hr/>	55,913 52
Total assets as per books of the plant,		\$153,864 05
Profit and loss balance,		23,450 73
		<hr/>
Total debits,		\$177,314 78

LIABILITIES.

Appropriation for construction,	\$46,044 56
Notes payable,	27,902 00
Unpaid bills,	2,087 90
Deposits by customers,	2,877 04
Interest accrued but not due,	209 71
Amounts due from the company, not included above,	179 33

Total liabilities as per books of the plant,	\$79,300 54
Loans repayment account,	98,014 24

Total credits,	\$177,314 78
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OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$42,989 85	
Income from sale of electricity,		\$54,452 00
municipal buildings,		808 54
other sources,		824 65
Appropriations from the tax levy,		5,100 00
Balance to profit and loss,	18,195 34	
	<u>\$61,185 19</u>	<u>\$61,185 19</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,	\$31,048 61	
Balance of operating account,		\$18,195 34
Interest received,		38 19
Income from sinking funds,		330 21
Jobbing,		94 37
Correcting entries,		1,450 00
Interest paid,	1,218 25	
Depreciation,	6,091 98	
Notes paid during year,	3,600 00	
Amount transferred to sinking fund during year,	1,600 00	
Balance Dec. 31, 1918,		23,450 73
	<u>\$43,558 84</u>	<u>\$43,558 84</u>

IPSWICH.

ASSETS.

Electric plant:

Buildings,	\$7,862 83
Steam plant,	15,581 84
Electric plant,	9,482 87
Overhead lines,	43,563 52
Transformers,	3,031 91
Meters,	3,733 60
Street lamps and fixtures,	657 66
	<u>\$83,914 23</u>

Other assets:

Due for electricity,	\$1,103 62	
Sundry accounts receivable,	134 36	
Electric fuel on hand,	2,137 00	
Electric tools and implements,	413 07	
Other electric materials and supplies on hand,	308 89	
		<u>\$4,096 94</u>

Total assets as per books of the plant,	\$88,011 17
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LIABILITIES.

Appropriation for construction,	\$1,511 06
Notes payable,	57,500 00
Interest accrued but not due,	238 31

Total liabilities as per books of the plant,	\$59,249 37
Loan repayment account,	24,500 00
Profit and loss balance,	4,261 80
	<u>\$88,011 17</u>
Total credits,	\$88,011 17

OPERATING EXPENSES.

	Dr.	Cr.
Operating expenses,	\$29,067 78	
Income from sale of electricity,		\$20,152 48
municipal buildings,		647 27
other sources,		3,148 80
Appropriations from the tax levy,		12,325 13
Balance to profit and loss,	7,205 90	
	<u>\$36,273 68</u>	<u>\$36,273 68</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$5,119 29
Balance of operating account,		7,205 90
Jobbing,		203 92
Interest paid,	\$2,367 31	
Depreciation,	2,450 00	
Notes paid during year,	3,450 00	
Balance Dec. 31, 1918,	4,261 80	
	<u>\$12,529 11</u>	<u>\$12,529 11</u>

LITTLETON.

ASSETS.

Electric plant:	
Electric plant,	\$638 53
Overhead lines,	17,482 01
Transformers,	1,335 05
Meters,	1,137 17
Street lamps and fixtures,	558 85
	<u>\$21,151 61</u>

Other assets:

Cash,	\$1,534 06	
Depreciation fund,	2,031 67	
Due for electricity,	1,485 45	
Sundry accounts receivable,	246 56	
Electric tools and implements,	197 35	
Other electric materials and supplies on hand,	668 00	
		<u>\$6,163 09</u>
Total assets as per books of the plant,		\$27,314 70

LIABILITIES.

Appropriation for construction,	\$7,607 18
Bonds outstanding,	11,500 00
Unpaid bills,	527 26
	<u>\$19,634 44</u>
Total liabilities as per books of the plant,	\$19,634 44
Loans repayment,	5,125 00
Profit and loss balance,	2,555 26
	<u>\$27,314 70</u>
Total credits,	\$27,314 70

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,249 02	
Income from sale of electricity,		\$3,662 83
municipal buildings,		130 22
water department,		995 20
Appropriations from the tax levy,		2,023 84
Balance to profit and loss,	2,563 07	
	<u>\$6,812 09</u>	<u>\$6,812 09</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$1,909 50
Balance of operating account,		2,563 07
Interest received,		104 63
Jobbing,		181 90
Interest paid,	\$475 00	
Depreciation,	723 84	
Bonds paid during year,	500 00	
Bond paid prior to Jan. 1, 1918,	500 00	
Other items,	5 00	
Balance Dec. 31, 1918,	2,555 26	
	<u>\$4,759 10</u>	<u>\$4,759 10</u>

LUNENBURG.

ASSETS.

Electric plant:	
Overhead lines,	\$14,909 70
Transformers,	1,797 47
Meters,	1,691 03
Street lamps and fixtures,	644 02
	<u>\$19,042 22</u>

Other assets:

Cash,	\$2,049 85	
Depreciation fund,	543 96	
Due for electricity,	1,192 70	
Electric tools and implements,	99 46	
Other electric materials and supplies on hand,	29 60	
Office furniture,	77 90	
		<u>\$3,993 47</u>
Total assets as per books of the plant,		\$23,035 69

LIABILITIES.

Appropriation for construction,	\$2,775 00	
Notes payable,	15,390 00	
Unpaid bills,	263 50	
Deposits by customers,	35 00	
Interest accrued but not due,	217 05	
Total liabilities as per books of the plant,	\$18,680 55	
Loans repayment account,	4,210 00	
Profit and loss balance,	145 14	
Total credits,		<u>\$23,035 69</u>

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,491 22	
Income from sale of electricity,		\$3,028 22
municipal buildings,		16 62
Appropriations from the tax levy,		2,970 00
Balance to profit and loss,	2,523 62	
	<u>\$6,014 84</u>	<u>\$6,014 84</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,	\$32 98	
Balance of gas operating account,		\$2,523 62
Interest received,		1 46
Interest paid,	683 07	
Depreciation,	533 89	
Notes paid during year,	1,130 00	
Balance Dec. 31, 1918,	145 14	
	<u>\$2,525 08</u>	<u>\$2,525 08</u>

MANSFIELD.

ASSETS.

Electric plant:		
Lands,	\$2,000 00	
Buildings,	8,631 65	
Electric plant,	6,969 18	
Overhead lines,	26,028 86	
Transformers,	11,402 60	
Meters,	9,718 91	
Street lamps and fixtures,	3,037 92	
		<u>\$67,789 12</u>

Other assets:

Cash,	\$909 11	
Depreciation fund,	10,731 65	
Sinking fund,	21,189 77	
Due for electricity,	10,647 95	
Sundry accounts receivable,	8,409 74	
Electric tools and implements,	990 78	
Other electric materials and supplies on hand,	12,387 32	
Stable and garage equipment,	1,146 44	
Office furniture,	1,548 06	
		<hr/>
		\$67,960 82
Total assets as per books of the plant,		<hr/>
		\$135,749 94

LIABILITIES.

Appropriation for construction,	\$8,738 82
Bonds outstanding,	83,500 00
Unpaid bills,	6,284 00
Interest accrued but not due,	900 00
	<hr/>
Total liabilities as per books of the plant,	\$99,422 82
Loans repayment account,	17,966 75
Profit and loss balance,	18,360 37
	<hr/>
Total credits,	\$135,749 94

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$64,327 26	
Income from sale of electricity,		\$69,798 81
municipal buildings,		892 72
other sources,		897 57
Appropriation for street lights,		8,504 96
Balance to profit and loss,	15,766 80	
	<hr/>	<hr/>
	\$80,094 06	\$80,094 06

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$36,177 70
Balance of operating account,		15,766 80
Jobbing,		2,767 02
Income from sinking funds,		1,085 19
Interest paid,	\$3,376 67	
Depreciation,	31,059 67	
Bonds paid during year,	2,000 00	
Amount transferred to sinking fund during year,	1,000 00	
Balance Dec. 31, 1918,	18,360 37	
	<hr/>	<hr/>
	\$55,796 71	\$55,796 71

MARBLEHEAD.

ASSETS.

Electric plant:		
Lands,	\$10,650	00
Buildings,	14,463	65
Steam plant,	36,289	17
Electric plant,	15,951	21
Overhead lines,	24,147	08
Transformers,	12,019	56
Meters,	17,524	07
Street lamps and fixtures,	8,509	52
		<hr/>
		\$139,554 26
Other assets:		
Cash,	\$1,038	95
Depreciation fund,	14,567	82
Sinking fund,	36,489	30
Due for electricity,	5,167	02
Sundry accounts receivable,	113	13
Electric fuel on hand,	8,471	00
Electric tools and implements,	738	32
Other electric materials and supplies on hand,	2,132	27
Stable and garage equipment,	1,130	25
Office furniture,	346	70
		<hr/>
		70,194 76
Total assets as per books of the plant,		\$209,749 02

LIABILITIES.

Appropriation for construction,	\$40,714	78
Bonds outstanding,	62,000	00
Unpaid bills,	7,043	56
Interest accrued but not due,	1,080	00
Operation fund overdrawn,	3,935	11
		<hr/>
Total liabilities as per books of the plant,	\$114,773	45
Loans repayment account,	63,500	00
Profit and loss balance,	31,475	57
		<hr/>
Total credits,	\$209,749	02

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$51,197 21	
Income from sale of electricity,		\$50,814 87
municipal buildings,		1,718 13
Appropriations from the tax levy,		11,020 00
Balance to profit and loss,	12,355 79	
	<hr/>	<hr/>
	\$63,553 00	\$63,553 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$26,970 02
Balance of operating account,		12,355 79
Interest received,		235 56

	Dr.	Cr.
Income from sinking funds,		\$1,325 12
Jobbing,		159 90
Contribution from The Burgess Company, . .		1,500 00
Interest paid,	\$2,546 67	
Depreciation,	5,460 00	
Bonds paid during year,	2,000 00	
Amount transferred to sinking fund during year,	1,000 00	
Other items,	64 15	
Balance Dec. 31, 1918,	31,475 57	
	<hr/>	<hr/>
	\$42,546 39	\$42,546 39

MERRIMAC.

ASSETS.

Electric plant:		
Steam plant,	\$3,002 02	
Electric plant,	3,077 51	
Overhead lines,	14,521 00	
Transformers,	2,955 68	
Meters,	2,001 36	
	<hr/>	\$25,557 57
Other assets:		
Cash,	\$3,486 51	
Depreciation fund,	781 75	
Due for electricity,	1,539 61	
Electric fuel on hand,	1,114 95	
Electric tools and implements,	173 67	
Other electric materials and supplies on hand, .	891 35	
	<hr/>	7,987 84
Total assets as per books of the plant,		<hr/> \$33,545 41

LIABILITIES.

Appropriation for construction,	\$5,503 16
Overdraft for construction,	322 67
Bonds outstanding,	4,000 00
Notes payable,	600 00
Unpaid bills,	636 35
Interest accrued but not due,	85 00
Total liabilities as per books of the plant,	<hr/> \$11,147 18
Loans repayment account,	13,100 00
Profit and loss balance,	9,298 23
Total credits,	<hr/> \$33,545 41

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,433 79	
Income from sale of electricity,		\$8,615 30
municipal buildings,		332 84
other sources,		14 25
Balance to profit and loss,	1,528 60	
	<hr/>	<hr/>
	\$8,962 39	\$8,962 39

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$10,018 54
Balance of operating account,		1,528 60
Interest received,		88 11
Interest paid,	\$195 17	
Depreciation,	1,024 05	
Bonds and notes paid during year,	1,100 00	
Other items,	17 80	
Balance Dec. 31, 1918,	9,298 23	
	<hr/>	<hr/>
	\$11,635 25	\$11,635 25

MIDDLEBOROUGH.

	ASSETS.	
Gas plant:		
Lands,	\$1,200 00	
Buildings,	2,777 30	
Machinery and equipment,	8,796 72	
Mains,	24,112 59	
Meters,	4,395 25	
	<hr/>	\$41,281 86
Electric plant:		
Lands,	\$6,000 00	
Buildings,	4,338 44	
Steam plant,	646 47	
Electric plant,	3,242 91	
Hydraulic plant equipment,	11,472 98	
Overhead lines,	33,855 00	
Gas producer plant,	2,425 77	
Gas engine plant,	6,423 78	
Transformers,	11,011 20	
Meters,	11,419 74	
Street lamps and fixtures,	1,545 82	
	<hr/>	92,382 11
Other assets:		
Cash,	\$1,440 46	
Depreciation fund,	898 10	
Due for gas,	2,578 18	
Due for electricity,	7,970 47	
Sundry accounts receivable,	240 72	
Gas coal on hand,	867 11	
Coke on hand,	462 83	
Enrichers on hand,	704 76	
Purifying materials on hand,	25 00	
Other gas materials on hand,	2,020 11	
Gas tools and implements,	336 06	
Electric fuel on hand,	37 50	
Electric tools and implements,	715 00	
Other electric materials and supplies on hand,	1,229 26	
Garage equipment,	1,686 38	
Office furniture,	602 43	
	<hr/>	21,814 37
Total assets as per books of the plant,		\$155,478 34
Profit and loss balance,		498 62
Total debits,		<hr/>
		\$155,976 96

LIABILITIES.

Appropriation for construction,	\$38,992 39
Bonds outstanding,	20,000 00
Notes payable,	20,000 00
Unpaid bills,	2,464 90
Deposits by customers,	53 00
Interest accrued but not due,	266 67
<hr/>	
Total liabilities as per books of the plant,	\$81,776 96
Loans repayment account,	74,200 00
<hr/>	
Total credits,	\$155,976 96

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Gas,	\$12,658 31	
Electric,	19,353 87	
Income from sale of gas,		\$12,264 20
municipal buildings (gas),		24 95
sale of electricity,		30,006 59
municipal buildings,		605 11
Appropriations from the tax levy,		5,000 00
Balance to profit and loss:		
Gas,		369 16
Electric,	16,257 83	
<hr/>		<hr/>
	\$48,270 01	\$48,270 01

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,	\$4,559 40	
Balance of gas operating account,	369 16	
Balance of electric operating account,		\$16,257 83
Jobbing,		10 98
Interest paid,	1,716 67	
Depreciation,	6,498 10	
Bonds paid during year,	3,500 00	
Other items,	124 10	
Balance Dec. 31, 1918,		498 62
<hr/>		<hr/>
	\$16,767 43	\$16,767 43

MIDDLETON.

ASSETS.

Electric plant:		
Overhead lines,	\$6,715 91	
Transformers,	86 20	
Meters,	351 70	
Street lamps and fixtures,	246 23	
<hr/>		\$7,400 04
Other assets:		
Depreciation fund,	\$533 13	
Due for electricity,	184 93	
Sundry accounts receivable,	138 97	

Other assets — *Concluded.*

Electric tools and implements,	\$20 00	
Other electric materials and supplies on hand,	36 00	
Insurance,	20 00	
		<hr/>
		\$933 03
Total assets as per books of the plant,		<hr/>
		\$8,333 07

LIABILITIES.

Appropriation for construction,	\$3,072 83	
Bonds outstanding,	4,000 00	
Unpaid bills,	176 62	
Interest accrued but not due,	15 94	
		<hr/>
Total liabilities as per books of the plant,	\$7,265 39	
Loans repayment account,	500 00	
Profit and loss balance,	567 68	
		<hr/>
Total credits,		\$8,333 07

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,399 68	
Income from sale of electricity,		\$1,106 64
municipal buildings,		75 12
Appropriations from the tax levy,		916 26
Balance to profit and loss,	698 34	
	<hr/>	<hr/>
	\$2,098 02	\$2,098 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$1,069 24
Balance of operating account,		698 34
Interest paid,	\$191 26	
Depreciation,	225 00	
Notes paid during year,	500 00	
Returned to town treasury,	283 64	
Balance Dec. 31, 1918,	567 68	
	<hr/>	<hr/>
	\$1,767 58	\$1,767 58

NORTH ATTLEBOROUGH.

ASSETS.

Electric plant:		
Buildings,	\$8,309 98	
Steam plant,	19,314 35	
Electric plant,	10,905 07	
Overhead lines,	30,705 57	
Transformers,	9,952 34	
Meters,	15,146 62	
Street lamps and fixtures,	293 32	
	<hr/>	
		\$94,627 25

Other assets:

Cash,	\$2,121 61	
Depreciation fund,	5,818 02	
Sinking funds,	41,908 03	
Due for electricity,	5,540 99	
Sundry accounts receivable,	2,074 69	
Electric fuel on hand,	4,666 07	
Motors on hand,	487 57	
Electric tools and implements,	1,230 59	
Other electric materials and supplies on hand,	3,559 71	
Office furniture,	481 09	
		<u>\$67,888 37</u>
Total assets as per books of the plant,		\$162,515 62
Profit and loss balance,		4,262 34
		<u>\$166,777 96</u>
Total debits,		\$166,777 96

LIABILITIES.

Appropriation for construction,	\$27,526 82	
Overdraft for construction,	881 73	
Bonds outstanding,	50,000 00	
Notes payable,	12,695 00	
Unpaid bills,	2,809 82	
Interest accrued but not due,	80 00	
Amounts due from the company, not included above,	79 59	
		<u>\$94,072 96</u>
Total liabilities as per books of the plant,		\$94,072 96
Loans repayment account,		72,705 00
		<u>\$166,777 96</u>
Total credits,		\$166,777 96

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$36,409 86	
Income from sale of electricity,		\$39,145 26
municipal buildings,		900 29
Appropriation from the tax levy,		5,746 88
Balance to profit and loss,	9,382 57	
	<u>\$45,792 43</u>	<u>\$45,792 43</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,	\$4,505 08	
Balance of operating account,		\$9,382 57
Income from sinking funds,		1,701 53
Interest paid,	2,543 17	
Depreciation,	4,089 26	
Notes paid during year,	2,695 00	
Amount transferred to sinking fund during year,	1,500 00	
Other items,	13 93	
Balance Dec. 31, 1918,		4,262 34
	<u>\$15,346 44</u>	<u>\$15,346 44</u>

NORWOOD.

ASSETS.

Electric plant:		
Lands,	\$1,517	32
Buildings,	12,317	81
Electric plant,	5,325	81
Overhead lines,	63,926	49
Underground conduits, wires and cables,	19,321	48
Transformers,	11,363	76
Meters,	16,245	49
Street lamps and fixtures,	3,063	74
		<hr/>
		\$133,081 90
Other assets:		
Cash,	\$1,430	92
Due for electricity,	12,896	75
Sundry accounts receivable,	1,083	71
Electric tools and implements,	407	59
Other electric materials and supplies on hand,	4,962	85
Stable and garage equipment,	200	00
Office furniture,	722	13
Insurance,	139	36
		<hr/>
		21,843 31
Total assets as per books of the plant,		<hr/>
		\$154,925 21

LIABILITIES.

Appropriation for construction,	\$12,551	59
Notes payable,	30,500	00
Unpaid bills,	15,141	12
Interest accrued but not due,	88	91
Amounts due from the company, not included above,	2	74
		<hr/>
Total liabilities as per books of the plant,	\$58,284	36
Loans repayment account,	43,958	00
Profit and loss balance,	52,682	85
		<hr/>
Total credits,		\$154,925 21

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$55,689 08	
Income from sale of electricity,		\$66,824 26
town departments,		3,269 89
municipal buildings,		843 61
other sources,		306 86
Balance to profit and loss,	15,555 54	
	<hr/>	<hr/>
	\$71,244 62	\$71,244 62

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$48,153 36
Balance of operating account,		15,555 54
Other items of income,		667 69

	DR.	CR.
Interest paid,	\$1,353 00	
Depreciation,	4,407 74	
Notes paid during year,	5,458 00	
Other items,	475 00	
Balance Dec. 31, 1918,	52,682 85	
	<hr/>	<hr/>
	\$64,376 59	\$64,376 59

PAXTON.

ASSETS.

Electric plant:		
Buildings,	\$293 44	
Electric plant,	624 50	
Overhead lines,	6,277 71	
Transformers,	668 93	
Meters,	408 29	
Street lamps and fixtures,	253 30	
	<hr/>	\$8,526 17
Other assets:		
Cash,	\$1,159 04	
Depreciation fund,	311 37	
Due for electricity,	159 92	
Electric fixtures on hand,	10 00	
Other electric materials and supplies on hand,	51 81	
	<hr/>	1,692 14
Total assets as per books of the plant,		\$10,218 31

LIABILITIES.

Appropriation for construction,	\$1,515 07
Notes payable,	3,000 00
Unpaid bills,	108 53
	<hr/>
Total liabilities as per books of the plant,	\$4,623 60
Loans repayment account,	2,000 00
Profit and loss balance,	3,594 71
	<hr/>
Total credits,	\$10,218 31

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$1,150 72	
Income from sale of electricity,		\$1,729 13
municipal buildings,		37 72
Appropriations from the tax levy,		620 00
Balance to profit and loss,	1,236 13	
	<hr/>	<hr/>
	\$2,386 85	\$2,386 85

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$3,175 08
Balance of operating account,		1,236 13
Interest paid,	\$120 00	

	Dr.	Cr.
Depreciation,	\$196 50	
Note paid during year,	500 00	
Balance Dec. 31, 1918,	3,594 71	
	<hr/>	<hr/>
	\$4,411 21	\$4,411 21

PEABODY.

ASSETS.

Electric plant:		
Lands,	\$1,690 00	
Buildings,	12,581 14	
Steam plant,	55,628 40	
Electric plant,	27,027 65	
Overhead lines,	57,280 41	
Inside wiring,	768 95	
Transformers,	20,491 91	
Meters,	15,595 89	
Street lamps and fixtures,	500 00	
	<hr/>	\$191,564 35
Other assets:		
Depreciation fund,	\$2,549 30	
Sinking fund,	32,682 20	
Due for electricity,	28,785 45	
Electric fuel on hand,	1,720 00	
Electric tools and implements,	450 00	
Other electric materials and supplies on hand,	9,794 00	
Stable and garage equipment,	1,500 00	
	<hr/>	77,480 95
Total assets as per books of the plant,		\$269,045 30

LIABILITIES.

Appropriation for construction,	\$75,834 32
Overdraft for construction,	4,663 79
Bonds outstanding,	110,000 00
Unpaid bills,	7,087 44
Interest accrued but not due,	1,304 17
	<hr/>
Total liabilities as per books of the plant,	\$198,889 72
Loans repayment account,	64,700 00
Profit and loss balance,	5,455 58
	<hr/>
Total credits,	\$269,045 30

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$111,676 30	
Income from sale of electricity,		\$123,714 01
municipal buildings,		4,195 01
Appropriations from the tax levy,		4,860 00
other sources,		457 27
Balance to profit and loss,	21,549 99	
	<hr/>	<hr/>
	\$133,226 29	\$133,226 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance, Dec. 31, 1917,		\$1,965 91
Balance of operating account,		21,549 99
Bond premiums,		492 00
Income from sinking funds,		1,157 79
Jobbing,		181 02
Interest paid,	\$4,563 64	
Bonds paid during year,	6,000 00	
Depreciation,	7,005 24	
Returned to city treasury,	2,322 25	
Balance Dec. 31, 1918,	5,455 58	
	<hr/>	<hr/>
	\$25,346 71	\$25,346 71

PRINCETON.

ASSETS.

Electric plant:		
Lands,	\$500 00	
Buildings,	500 00	
Overhead lines,	12,258 80	
Transformers,	1,661 50	
Meters,	525 67	
	<hr/>	\$15,445 97
Other assets:		
Cash,	\$521 20	
Depreciation fund,	1,711 47	
	<hr/>	2,232 67
		<hr/>
Total assets as per books of the plant,		\$17,678 64

LIABILITIES.

Appropriation for operation,	\$1,081 19
Notes payable,	10,000 00
Interest accrued but not due,	150 00
	<hr/>
Total liabilities as per books of the plant,	\$11,231 19
Loans repayment account,	5,000 00
Profit and loss balance,	1,447 45
	<hr/>
Total credits,	\$17,678 64

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,904 04	
Income from sale of electricity,		\$1,475 81
Appropriations from the tax levy,		2,625 00
Balance to profit and loss,	2,196 77	
	<hr/>	<hr/>
	\$4,100 81	\$4,100 81

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$1,130 68
Balance of operating account,		2,196 77
Interest paid,	\$405 00	
Depreciation,	475 00	
Notes paid during year,	1,000 00	
Balance Dec. 31, 1918,	1,447 45	
	<hr/>	<hr/>
	\$3,327 45	\$3,327 45

READING.

ASSETS.

Electric plant:		
Lands,	\$1,545 50	
Buildings,	15,462 85	
Engineering,	4,150 00	
Steam plant,	73,493 71	
Electric plant,	27,273 38	
Overhead lines,	109,740 97	
Transformers,	17,325 37	
Meters,	19,032 70	
Street lamps and fixtures,	12,666 29	
	<hr/>	\$280,690 77
Other assets:		
Cash,	\$19,929 00	
Depreciation fund,	245 70	
Due for electricity,	13,428 56	
Sundry accounts receivable,	6,115 23	
Electric fuel on hand,	3,960 61	
Electric tools and implements,	1,709 35	
Other electric materials and supplies on hand,	13,984 39	
Stable and garage equipment,	1,576 09	
Office furniture,	1,061 43	
	<hr/>	62,010 36
Total assets as per books of the plant,		\$342,701 13
Profit and loss balance,		6,884 75
		<hr/>
Total debits,		\$349,585 88

LIABILITIES.

Appropriation for construction,	\$42,678 26
Bonds outstanding,	107,000 00
Notes payable,	40,100 00
Unpaid bills,	25,175 99
Deposits by customers,	2,281 16
Interest accrued but not due,	1,550 47
Loan from town,	11,000 00
	<hr/>
Total liabilities as per books of the plant,	\$229,785 88
Loans repayment account,	119,800 00
	<hr/>
Total credits,	\$349,585 88

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$65,890 18	
Income from sale of electricity,		\$76,307 73
municipal buildings,		1,788 36
Appropriation for street lights,		11,000 00
Balance to profit and loss,	23,205 91	
	<hr/>	<hr/>
	\$89,096 09	\$89,096 09

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,	\$1,207 97	
Balance of operating account,		\$23,205 91
Interest received,		1,115 86
Other items of income,		422 78
Interest paid,	6,882 24	
Depreciation,	8,529 85	
Bonds and notes paid during year,	14,800 00	
Other items,	209 24	
Balance Dec. 31, 1918,		6,884 75
	<hr/>	<hr/>
	\$31,629 30	\$31,629 30

ROWLEY.

ASSETS.

Electric plant:		
Buildings,	\$315 97	
Electric plant,	786 48	
Overhead lines,	15,973 98	
Transformers,	1,102 10	
Meters,	1,269 72	
Street lamps and fixtures,	1,297 18	
	<hr/>	\$20,745 43
Other assets:		
Cash,	\$21 18	
Depreciation fund,	7 57	
Due for electricity,	574 48	
Electric fixtures on hand,	45 00	
Electric tools and implements,	135 96	
Other electric materials and supplies on hand,	152 95	
Office furniture,	38 30	
	<hr/>	975 44
Total assets as per books of the plant,		\$21,720 87
Profit and loss balance,		345 82
		<hr/>
Total debits,		\$22,066 69

LIABILITIES.

Appropriation for construction,	\$2,656 46
Notes payable,	8,800 00
Unpaid bills,	167 80
Interest accrued but not due,	42 43
<hr/>	
Total liabilities as per books of the plant,	\$11,666 69
Loans repayment account,	10,400 00
<hr/>	
Total credits,	\$22,066 69

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,880 49	
Income from sale of electricity,		\$2,450 92
municipal buildings,		51 92
Appropriations from the tax levy,		1,434 54
Balance to profit and loss,	1,056 89	
<hr/>		
	\$3,937 38	\$3,937 38

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$50 98
Balance of operating account,		1,056 89
Interest received,		15 03
Jobbing,		25
Interest paid,	\$402 43	
Depreciation,	666 54	
Notes paid during year,	400 00	
Balance Dec. 31, 1918,		345 82
<hr/>		
	\$1,468 97	\$1,468 97

SHREWSBURY.

ASSETS.

Electric plant:		
Lands,	\$50 00	
Buildings,	1,511 89	
Electric plant,	2,687 17	
Overhead lines,	37,285 30	
Transformers,	1,878 23	
Meters,	4,093 60	
Street lamps and fixtures,	466 71	
<hr/>		\$47,972 90
Other assets:		
Depreciation fund,	\$8,036 78	
Due for electricity,	1,868 83	
Electric tools and implements,	213 63	
<hr/>		10,119 24
<hr/>		
Total assets as per books of the plant,		\$58,092 14

LIABILITIES.

Appropriation for construction,	\$16,569 37
Notes payable,	12,800 00
Unpaid bills,	1,144 33
Interest accrued but not due,	131 44

Total liabilities as per books of the plant,	\$30,645 14
Loans repayment account,	14,500 00
Profit and loss balance,	12,947 00
Total credits,	\$58,092 14

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,887 20	
Income from sale of electricity,		\$12,885 95
municipal buildings,		217 22
Appropriations from the tax levy,		4,237 43
Balance to profit and loss,	6,453 40	
	<u>\$17,340 60</u>	<u>\$17,340 60</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$9,996 64
Balance of operating account,		6,453 40
Interest received,		234 39
Interest paid,	\$533 44	
Depreciation,	1,703 99	
Notes paid during year,	1,500 00	
Balance Dec. 31, 1918,	12,947 00	
	<u>\$16,684 43</u>	<u>\$16,684 43</u>

SOUTH HADLEY.

ASSETS.

Electric plant:		
Overhead lines,	\$24,653 45	
Transformers,	5,863 80	
Meters,	7,523 79	
Street lamps and fixtures,	1,212 65	
		<u>\$39,253 69</u>
Other assets:		
Cash,	\$10,813 76	
Depreciation fund,	1,880 33	
Due for electricity,	3,274 54	
Sundry accounts receivable,	1,397 29	
Electric tools and implements,	260 79	
Other electric materials and supplies on hand,	939 22	
Stable and garage equipment,	125 00	
Office furniture,	820 00	
		<u>19,510 93</u>
Total assets as per books of the plant,		\$58,764 62

LIABILITIES.

Bonds outstanding,	\$34,000 00
Total liabilities as per books of the plant,	\$34,000 00
Loans repayment account,	6,000 00
Profit and loss balance,	18,764 62
Total credits,	\$58,764 62

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$12,270 36	
Income from sale of electricity,		\$15,085 46
municipal buildings,		387 19
Appropriation from the tax levy,		5,741 28
Balance to profit and loss,	8,943 57	
	\$21,213 93	\$21,213 93

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$16,277 19
Balance of operating account,		8,943 57
Jobbing,		126 65
Interest paid,	\$1,400 00	
Depreciation,	3,119 15	
Bonds paid during year,	2,000 00	
Other items,	63 64	
Balance Dec. 31, 1918,	18,764 62	
	\$25,347 41	\$25,347 41

STERLING.

ASSETS.

Electric plant:		
Buildings,	\$475 58	
Electric plant,	976 57	
Overhead lines,	22,883 51	
Inside wiring,	660 05	
Transformers,	2,537 72	
Meters,	1,065 99	
Street lamps and fixtures,	160 65	
		\$28,760 07
Other assets:		
Cash,	\$169 24	
Depreciation fund,	43 48	
Due for electricity,	226 73	
Electric fixtures on hand,	1,229 57	
Electric tools and implements,	213 46	
Office furniture,	26 90	
		1,909 38
Total assets as per books of the plant,		\$30,669 45

LIABILITIES.

Appropriation for construction,	\$4,525 13
Notes payable,	11,150 00
Interest accrued but not due,	68 66
<hr/>	
Total liabilities as per books of the plant,	\$15,743 79
Loans repayment account,	13,050 00
Profit and loss balance,	1,875 66
<hr/>	
Total credits,	\$30,669 45

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,684 09	
Income from sale of electricity,		\$4,345 15
municipal buildings,		53 16
other sources,		609 26
Appropriations from the tax levy,		2,200 00
Balance to profit and loss,	3,523 48	
<hr/>		
	\$7,207 57	\$7,207 57

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$892 68
Balance of operating account,		3,523 48
Interest paid,	\$432 21	
Depreciation,	758 29	
Notes paid during year,	1,350 00	
Balance Dec. 31, 1918,	1,875 66	
<hr/>		
	\$4,416 16	\$4,416 16

TAUNTON.

(For year ending Nov. 30, 1918.)

ASSETS.

Electric plant:

Lands,	\$13,500 00
Buildings,	34,058 01
Wharf,	3,494 38
Steam plant,	150,122 78
Electric plant,	55,658 73
Overhead lines,	111,845 01
Transformers,	58,889 92
Meters,	28,621 31
Street lamps and fixtures,	10,534 77
<hr/>	
	\$466,724 91

Other assets:

Cash,	\$8,451 90
Sinking funds,	170,087 72
Due for electricity,	29,670 25

Other assets — *Concluded.*

Sundry accounts receivable,	\$3,557 28	
Electric fuel on hand,	69,360 00	
Motors on hand,	411 40	
Electric fixtures on hand,	3,860 99	
Electric tools and implements,	3,123 63	
Other electric materials and supplies on hand,	6,059 48	
Stable and garage equipment,	3,348 56	
Office furniture,	2,077 73	
	<hr/>	\$300,008 94
Total assets as per books of the plant,		\$766,733 85

LIABILITIES.

Appropriation for construction,	\$20,173 50	
Bonds outstanding,	408,000 00	
Unpaid bills,	114,568 07	
Deposits by customers,	936 90	
Interest accrued but not due,	7,515 00	
Depreciation fund overdrawn,	115 49	
Construction fund overdrawn,	11,156 00	
Operation fund overdrawn,	34,557 18	
	<hr/>	
Total liabilities as per books of the plant,	\$597,022 14	
Loans repayment account,	133,725 09	
Profit and loss balance,	35,986 62	
	<hr/>	
Total credits,		\$766,733 85

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$233,658 39	
Income from sale of electricity,		\$218,203 08
municipal buildings,		4,946 30
Appropriation for street lights,		20,000 00
Balance to profit and loss,	9,490 99	
	<hr/>	<hr/>
	\$243,149 38	\$243,149 38

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Nov. 30, 1917,		\$50,836 02
Balance of operating account,		9,490 99
Income from sinking funds,		6,458 62
Correction of sundry charges to profit and loss prior to Dec. 1, 1917,		12,260 48
Interest paid,	\$15,362 78	
Bonds paid during year,	2,000 00	
Amount transferred to sinking fund during year,	7,000 00	
Depreciation,	18,283 00	
Other items,	413 71	
Balance Nov. 30, 1918,	35,986 62	
	<hr/>	<hr/>
	\$79,046 11	\$79,046 11

TEMPLETON.

ASSETS.

Electric plant:

Buildings,	\$200 00
Electric plant,	794 33
Overhead lines,	25,699 16
Transformers,	1,893 67
Meters,	3,607 36
Street lamps and fixtures,	620 87

\$32,815 39

Other assets:

Cash,	\$769 85
Depreciation fund,	17 92
Due for electricity,	1,131 22
Electric tools and implements,	1,545 89
Other electric materials and supplies on hand,	5,013 54
Office furniture,	61 82

\$8,540 24

Total assets as per books of the plant, \$41,355 63

LIABILITIES.

Appropriation for construction,	\$13,529 70
Notes payable,	13,616 68
Unpaid bills,	679 13

Total liabilities as per books of the plant, \$27,825 51

Loans repayment account,	11,383 32
Profit and loss balance,	2,146 80

Total credits, \$41,355 63

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$7,164 39	
Income from sale of electricity,		\$8,169 09
municipal buildings,		82 39
Appropriations from the tax levy,		2,330 39
Balance to profit and loss,	3,417 48	
	<hr/> \$10,581 87	<hr/> \$10,581 87

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$1,986 77
Balance of operating account,		3,417 48
Interest received,		127 27
Insurance received,		1,000 00
Other items of income,		32 77
Interest paid,	\$561 39	
Cash returned to town treasury,	61 77	
Depreciation,	1,130 39	
Loss by fire,	1,947 28	
Notes paid during year,	716 66	
Balance Dec. 31, 1918,	2,146 80	
	<hr/> \$6,564 29	<hr/> \$6,564 29

WAKEFIELD.

ASSETS.

Gas plant:

Lands and buildings,	\$9,173 16
Machinery, equipment and holders,	33,344 54
Mains,	46,681 85
Meters,	15,858 27

 \$105,057 82

Electric plant:

Lands and buildings,	\$5,654 26
Steam plant,	8,362 66
Electric plant,	9,493 35
Overhead lines,	42,864 07
Transformers,	10,275 30
Meters,	10,962 45
Street lamps and fixtures,	1,609 42

 89,221 51

Other assets:

Cash,	\$2,194 00
Depreciation fund,	1,272 30
Due for gas,	5,546 89
Due for electricity,	6,015 24
Sundry accounts receivable,	1,869 67
Gas coal on hand,	7,047 18
Coke on hand,	375 00
Tar on hand,	300 00
Enrichers on hand,	600 00
Purifying materials on hand,	300 00
Other gas materials on hand,	3,774 41
Stoves on hand,	589 56
Fire alarm materials,	114 57
Gas tools and implements,	1,101 79
Stock,	5,677 95
Electric tools and implements,	961 69
Other electric materials and supplies on hand,	2,726 45
Stable and garage equipment,	2,210 53
Office furniture,	629 45
Fire alarm plant,	7,912 04

 51,218 72

Total assets as per books of the plant,	\$245,498 05
Profit and loss balance,	59,675 23

Total debits,	\$305,173 28
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LIABILITIES.

Appropriation for construction,	\$44,361 14
Appropriation for fire alarm,	5,698 33
Bonds outstanding,	56,500 00
Notes payable,	2,000 00

Unpaid bills,	\$19,044 60
Deposits by customers,	2,194 00
Interest accrued but not due,	575 21
Total liabilities as per books of the plant,	\$130,373 28
Loans repayment account,	174,800 00
Total credits,	\$305,173 28

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Gas,	\$76,721 55	
Electric,	37,838 21	
Income from sale of gas,		\$57,270 57
municipal buildings (gas),		159 36
residuals,		3,278 02
other sources (gas),		383 54
sale of electricity,		40,788 15
municipal buildings (electricity),		1,032 05
other sources (electric),		258 11
Appropriations from the tax levy,		28,820 00
Balance to profit and loss:		
Gas,		15,630 06
Electric,	33,060 10	
	\$147,619 86	\$147,619 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,	\$56,963 15	
Balance of gas operating account,	15,630 06	
Balance of electric operating account,		\$33,060 10
Interest received,		99 76
Appropriation for fire alarm expense,		712 76
Jobbing,		4,108 63
Other items of income,		457 98
Interest paid,	2,632 71	
Fire alarm expense,	692 30	
Bonds and notes paid during year,	12,500 00	
Depreciation,	8,864 83	
Returned to town treasury,	3 21	
Other items,	828 20	
Balance Dec. 31, 1918,		59,675 23
	\$98,114 46	\$98,114 46

WELLESLEY.

ASSETS.

Electric plant:	
Lands,	\$440 00
Buildings,	7,170 00
Electric plant,	5,100 00
Overhead lines,	55,512 45

Electric plant — *Concluded.*

Underground conduits,	\$490 00	
Underground wires and cables,	680 00	
Transformers,	5,946 08	
Meters,	10,066 39	
Street lamps and fixtures,	3,137 07	
	<hr/>	\$88,541 99

Other assets:

Other permanent structures,	\$1,030 00	
Cash,	6,387 45	
Depreciation fund,	3,993 68	
Due for electricity,	7,358 97	
Sundry accounts receivable,	1,146 29	
Substation furniture, tools, etc.,	250 00	
Electric fuel on hand,	11 50	
Electric fixtures on hand,	106 40	
Electric tools and implements,	450 00	
Other electric materials and supplies on hand,	5,358 67	
Stable and garage equipment,	905 00	
Office furniture,	1,142 00	
	<hr/>	28,139 96

Total assets as per books of the plant, \$116,681 95

LIABILITIES.

Appropriation for construction, \$28,569 19

Total liabilities as per books of the plant, \$28,569 19
 Loans repayment account, 55,000 00
 Profit and loss balance, 33,112 76

Total credits, \$116,681 95

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$33,582 04	
Income from sale of electricity,		\$37,713 49
municipal buildings and town de- partments,		3,173 44
Balance to profit and loss,	7,304 89	
	<hr/>	<hr/>
	\$40,886 93	\$40,886 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$27,988 91
Balance of operating account,		7,304 89
Depreciation,	\$2,150 00	
Other items,	31 04	
Balance Dec. 31, 1918,	33,112 76	
	<hr/>	<hr/>
	\$35,293 80	\$35,293 80

WEST BOYLSTON.

ASSETS.

Electric plant:		
Buildings,	\$842 50	
Overhead lines,	23,739 05	
Transformers,	1,468 54	
Meters,	1,424 12	
Street lamps and fixtures,	115 87	
	<hr/>	\$27,590 08
Other assets:		
Cash,	\$152 18	
Depreciation fund,	3,646 72	
Due for electricity,	632 50	
Electric fixtures on hand,	27 50	
Electric tools and implements,	104 21	
Other electric materials and supplies on hand,	345 12	
Office furniture,	25 00	
	<hr/>	4,933 23
Total assets as per books of the plant,		<hr/> \$32,523 31

LIABILITIES.

Appropriation for construction,	\$16,153 23
Notes payable,	6,000 00
Interest accrued but not due,	12 66
	<hr/>
Total liabilities as per books of the plant,	\$22,165 89
Loans repayment account,	8,000 00
Profit and loss balance,	2,357 42
	<hr/>
Total credits,	\$32,523 31

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,964 41	
Income from sale of electricity,		\$5,279 49
municipal buildings,		67 76
Appropriations from the tax levy,		2,191 46
Balance to profit and loss,	2,574 30	
	<hr/>	<hr/>
	\$7,538 71	\$7,538 71

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1917,		\$1,972 45
Balance of operating account,		2,574 30
Interest paid,	\$257 87	

	Dr.	Cr.
Depreciation,	\$931 46	
Notes paid during year,	1,000 00	
Balance Dec. 31, 1918,	2,357 42	
	<hr/>	<hr/>
	\$4,546 75	\$4,546 75

WESTFIELD.

ASSETS.

Gas plant:

Lands,	\$4,500 00	
Buildings,	13,183 50	
Machinery and equipment,	33,678 76	
Holdings,	17,887 78	
Mains and services,	59,016 19	
Meters,	10,953 59	
	<hr/>	\$139,219 82

Electric plant:

Lands,	\$1,500 00	
Buildings,	16,542 24	
Steam plant,	30,962 42	
Electric plant,	33,158 25	
Overhead lines,	46,657 05	
Underground conduits, wires and cables,	17,398 69	
Transformers,	31,622 22	
Meters,	12,116 69	
Street lamps and fixtures,	1,751 99	
	<hr/>	191,709 55

Other assets:

Cash,	\$56,806 20	
Due for gas,	4,401 50	
Due for electricity,	17,481 00	
Sundry accounts receivable,	2,705 65	
Gas coal on hand,	3,106 22	
Coke on hand,	767 00	
Tar on hand,	1,575 00	
Gas on hand,	162 69	
Purifying materials on hand,	105 71	
Other gas materials on hand,	65 05	
Stoves,	4,263 15	
Gas fixtures on hand,	2,729 23	
Gas tools and implements,	1,784 49	
Electric fuel on hand,	3,357 00	
Electric fixtures on hand,	2,139 48	
Electric tools and implements,	4,516 28	
Other electric materials and supplies on hand,	6,413 89	
Stable and garage equipment,	1,017 40	
Office furniture,	1,958 64	
	<hr/>	115,355 58

Total assets as per books of the plant, \$446,284 95

LIABILITIES.

Appropriation for construction,	\$46,441 20
Bonds outstanding,	226,000 00
Unpaid bills,	21,422 33
Deposits by customers,	1,551 44
Interest accrued but not due,	1,386 66
Amounts due from the plant not included above,	334 55
<hr/>	
Total liabilities as per books of the plant,	\$297,136 18
Loans repayment account,	133,000 00
Profit and loss balance,	16,148 77
<hr/>	
Total credits,	\$446,284 95

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Gas,	\$83,229 43	
Electric,	85,718 28	
Income from sale of gas,		\$71,585 08
municipal buildings (gas),		303 29
residuals,		20,588 77
other sources (gas),		337 94
sale of electricity,		100,791 64
municipal buildings (electricity),		1,486 56
other sources (electric),		676 62
Appropriation for street lights,		17,107 00
Balance to profit and loss:		
Gas,	9,585 65	
Electric,	34,343 54	
<hr/>		
	\$212,876 90	\$212,876 90

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1917,		\$13,927 90
Balance of gas operating account,		9,585 65
Balance of electric operating account,		34,343 54
Interest received,		661 68
Jobbing,		1,598 01
Other items of income,		62 54
Interest paid,	\$7,892 42	
Depreciation,	19,845 15	
Bonds paid during year,	16,000 00	
Other items,	292 98	
Balance Dec. 31, 1918,	16,148 77	
<hr/>		
	\$60,179 32	\$60,179 32

APPENDIX K.—NEW LEGISLATION OF 1918 RELATING TO GAS, ELECTRIC AND WATER COMPANIES.

ACTS.

GENERAL ACTS, CHAPTER 9.

An Act relative to the Inspection of Gas.

Be it enacted, etc., as follows:

SECTION 1. Section one hundred and eighty-one of chapter seven hundred and forty-two of the acts of the year nineteen hundred and fourteen is hereby amended by striking out the second, third and last sentences thereof, and the words "to give less light than sixteen standard English candles, or" in the twenty-first line, so as to read as follows:— *Section 181.* The gas of every company which supplies more than fifty consumers shall be inspected at least twice a year and as much oftener as the board may determine. The board may, from time to time, for the purpose of establishing a new standard of purity for gas, after a public hearing, determine how many grains of sulphur and ammonia per hundred cubic feet of gas may be permitted, but not more than thirty grains of sulphur per hundred cubic feet and no sulphureted hydrogen shall be allowed.

If the gas of any gas company or of any city or town supplying gas is found on three consecutive inspections, or on three inspections made within a period of thirty consecutive days, upon such averaging of inspections as the board may prescribe to be below the standard of purity fixed under this act, unless such defect is in the opinion of the board due to unavoidable cause or accident, such company, city or town shall be liable to a forfeiture of one hundred dollars, which may be recovered by an information in equity brought in the supreme judicial court by the attorney-general, at the relation of the board, and when so recovered shall be paid into the treasury of the commonwealth.

SECTION 2. The board of gas and electric light commissioners

may from time to time, after notice and a public hearing, establish rules and regulations not inconsistent with law, governing the quality of the gas supplied by persons, firms and corporations, public or private, which are subject to the provisions of said chapter seven hundred and forty-two. Such rules and regulations shall be enforced in the manner provided in section one hundred and forty-two of said chapter.

SECTION 3. Said chapter seven hundred and forty-two is hereby further amended by striking out section one hundred and eighty-two and inserting in place thereof the following: — *Section 182.* The unit of measure for the sale of gas by meter shall be the cubic foot, containing sixty-two and two thousand nine hundred and ninety-three ten thousandths pounds avoirdupois weight of air-free distilled water at sixty degrees Fahrenheit when weighed in dry air at the same temperature and at a barometric pressure of thirty inches of mercury.

SECTION 4. This act shall take effect upon its passage. [*Approved February 11, 1918.*]

GENERAL ACTS, CHAPTER 77.

An Act relative to the Financial Management of Municipal Lighting Plants.

Be it enacted, etc., as follows:

SECTION 1. Section one hundred and fourteen of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen is hereby amended by striking out the words "Prior to", in the first line, and substituting the word: — At, — by inserting after the word "year", in the fifteenth line, the words: — and of the cost, as defined in section one hundred and fifteen, of the gas and electricity to be used by the city or town. The city or town shall include in its annual appropriations and in the tax levy not less than the estimated cost of the gas and electricity to be used by the city or town as above defined and estimated, — by striking out the second sentence and by striking out all after the word "for", in the twentieth line down to and including the word "act", in the twenty-third line, and substituting the words: — the purpose of establishing, purchasing, extending or enlarging the same, — so as to read as follows: — *Section 114.* At the beginning of each fiscal year the manager of municipal lighting shall furnish to the mayor, selectmen or municipal light board, if any, an estimate of the income from

sales of gas and electricity to private consumers during the ensuing fiscal year and of the expense of the plant during said year, meaning the gross expenses of operation, maintenance and repair, the interest on the bonds, notes or certificates of indebtedness issued to pay for the plant, an amount for depreciation equal to three per cent of the cost of the plant exclusive of land and any water power appurtenant thereto, or such smaller or larger amount as the board of gas and electric light commissioners may approve, the requirements of the sinking fund or debt incurred for the plant, and the loss, if any, in the operation of the plant during the preceding year, and of the cost, as defined in section one hundred and fifteen, of the gas and electricity to be used by the city or town. The city or town shall include in its annual appropriations and in the tax levy not less than the estimated cost of the gas and electricity to be used by the city or town as above defined and estimated. By cost of the plant is intended the total amount expended on the plant to the beginning of the fiscal year for the purpose of establishing, purchasing, extending or enlarging the same. By loss in operation is intended the difference between the actual income from private consumers plus the appropriations for maintenance for the preceding fiscal year and the actual expense of the plant, reckoned as above, for that year in case such expenses exceeded the amount of such income and appropriation. The income from sales and the money appropriated as aforesaid shall be used to pay the annual expense of the plant, defined as above, for the fiscal year, except that no part of the sum therein included for depreciation shall be used for any other purpose than renewals in excess of ordinary repairs, extensions, reconstruction, enlargements and additions. The surplus, if any, of said annual allowances for depreciation after making the above payments shall be kept as a separate fund and used for renewals other than ordinary repairs, extensions, reconstruction, enlargements and additions in succeeding years; and no debt shall be incurred under section ninety-eight for any extension, reconstruction or enlargements of the plant in excess of the amount needed for the purpose in addition to the amount then on hand in said depreciation fund. Said depreciation fund shall be kept and managed by the city or town treasurer as a separate fund, subject to appropriation by the city council or corresponding body, or selectmen or municipal light board, if any, for the foregoing purpose. So much of said fund as the board of gas and electric

light commissioners may from time to time approve may also be used to pay notes, bonds or certificates of indebtedness issued to pay for the cost of reconstruction or renewals in excess of ordinary repairs, when such notes, bonds or certificates of indebtedness become due. All appropriations for the plant shall be either for the annual expense defined as above, or for extensions, reconstruction, enlargements or additions; and no appropriation shall be used for any purpose other than that stated in the vote making the same. No bonds, notes or certificates of indebtedness shall be issued by a city or town for the annual expenses as defined in this section.

SECTION 2. Section one hundred and fifteen of said chapter seven hundred and forty-two is hereby amended by striking out all after the word "the", in the eighth line, down to and including the word "for", in the eleventh line, and substituting the words: — outstanding debt, — and by striking out the words "at not less than three per cent per annum of its cost", in the fourteenth and fifteenth lines, and substituting the words: — as provided in the preceding section, — so as to read as follows: — *Section 115.* There shall be a fixed price for gas and electricity, which shall not be changed oftener than once in three months. Any change shall take effect on the first day of a month, and shall first be advertised in a newspaper, if any, published in such city or town. The price shall not, except with the written consent of the board of gas and electric light commissioners, be fixed at less than cost, in which shall be included all operating expenses, interest on the outstanding debt, the requirements of the serial debt or the sinking fund established to meet such bonds, and also depreciation of the plant to be reckoned as provided in the preceding section, and losses; but any losses exceeding three per cent of the investment in the plant may be charged in different years at not more than three per cent per annum. Such price shall not be greater than shall allow, above such cost, a profit of eight per cent per annum to the city or town upon its investment. The gas and electricity used by the city or town shall be charged to it at cost. A sufficient deposit to secure the payment for gas or electricity for three months may be required in advance from any consumer, and the supply may be shut off from any premises until all arrears for gas or electricity furnished thereon to such consumer shall have been paid. After three months' default in the payment of such arrears, all appliances for distribution belonging to such city or town on

the premises may be removed and shall not be restored except on payment of all such arrears and the expenses of removal and restoration.

SECTION 3. This act shall take effect upon its passage. [*Approved March 18, 1918.*]

GENERAL ACTS, CHAPTER 78.

An Act relative to the Returns of Municipal Lighting Plants and the Annual Report of the Board of Gas and Electric Light Commissioners.

Be it enacted, etc., as follows:

SECTION 1. Section one hundred and twenty of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen is hereby amended by striking out the words "on the thirtieth day of June", in the thirteenth line, and inserting after the word "annually", in the same line, the words:— on the last day of the fiscal year of such city or town, — by striking out the word "September", in the twenty-ninth line, and substituting the word:— February, — by striking out the words "ending on the thirtieth day of June preceding", in the thirty-first line, and inserting before the word "year", in the same line, the words:— preceding fiscal, — so as to read as follows: —

Section 120. A city or town which manufactures or sells gas or electricity for lighting shall keep records of its work and doings at its manufacturing station, and in respect to its distributing plant, as may be required by the board of gas and electric light commissioners. It shall install and maintain apparatus, satisfactory to the said board, for the measurement and recording of the output of gas and electricity, and shall sell the same by meter to private consumers when required by said board; and, if required by said board, shall measure all gas or electricity consumed by the city or town. The books, accounts and returns shall be made and kept in a form prescribed by said board, and the accounts shall be closed annually on the last day of the fiscal year of such city or town, and a balance sheet of that date shall be taken therefrom and included in the return to said board. The mayor, selectmen or municipal light board and manager shall, at any time, on request, submit said books and accounts to the inspection of the board of gas and electric light commissioners and shall furnish any statement or information required by it relative to the condition, management and operation of said business. Said board shall, in its annual report,

describe the operation of the several municipal plants with such detail as may be necessary to disclose the financial condition and results of each plant; and shall state what cities or towns, if any, operating a plant have failed to comply with the provisions of this act, and what, if any, are selling gas or electricity with the approval of said board at less than cost. The mayor, or selectmen, or municipal light board, if any, shall annually, on or before the second Wednesday of February, make a return to the board of gas and electric light commissioners, for the preceding fiscal year, signed and sworn to by the mayor, or by a majority of the selectmen or municipal light board, if any, and by the manager, stating the financial condition of said business, the amount of authorized and existing indebtedness, a statement of income and expenses in such detail as the board of gas and electric light commissioners may require, and a list of its salaried officers and the salary paid to each. The mayor, the selectmen or the municipal light board may direct any additional returns to be made at such time and in such detail as he or they may order.

SECTION 2. Section one hundred and forty of said chapter seven hundred and forty-two is hereby amended by striking out the word "January", in the second line, and substituting the word: — March, — and by adding at the end thereof the words: — This section shall not be construed to relieve the said board from compliance with the provisions of section six of chapter eighteen of the Revised Laws and amendments thereof, — so as to read as follows: — *Section 140.* The board shall annually, on or before the first Wednesday in March, transmit to the secretary of the commonwealth a report to the general court of its doings, with such suggestions as to the condition of affairs or conduct of corporations and companies which are under its supervision as may be appropriate, with such abstracts of the returns required by section one hundred and forty-six as it considers expedient, but including the names and addresses of the principal officers and of the directors, and an abstract of the accidents reported to it under the provisions of section one hundred and sixty-four. This section shall not be construed to relieve the said board from compliance with the provisions of section six of chapter eighteen of the Revised Laws and amendments thereof.

SECTION 3. Nothing herein contained shall affect the duty of the mayor, or selectmen or municipal light board, if any, of

cities and towns owning municipal lighting plants to make the return required under existing law for the year ending on the thirtieth day of June in the current year. In all other respects this act shall take effect upon its passage. [*Approved March 18, 1918.*

GENERAL ACTS, CHAPTER 91.

An Act relative to the Taking of Land for Transmission Lines by Electric Companies.

Be it enacted, etc., as follows:

SECTION 1. Section one hundred and twenty-eight of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen, as amended by chapter one hundred and forty-one of the General Acts of nineteen hundred and seventeen is hereby further amended by striking out the word "it", in the sixth line, and substituting the words: — electricity to itself or, — so as to read as follows: — *Section 128.* An electric company may, from time to time, apply by petition to the board for authority to construct and use or to continue to use as constructed or with altered construction a line for the transmission of electricity for distribution in some definite area or for the purpose of supplying electricity to itself or to another electric company or to a municipal lighting plant for distribution and sale, or to a railroad, street railway or electric railroad, as respectively defined by law, for the purpose of operating it, and shall represent that such line will or does serve the public convenience and is consistent with the public interest. The company shall file with such petition a general description of such transmission line and a map or plan showing the cities and towns through which the line will or does pass and its general location. The company shall also furnish an estimate showing in reasonable detail the cost of the line and such additional maps and information as the board may require. The board, after notice and a public hearing in one or more of the cities or towns affected, may determine that said line is necessary for the purpose alleged, and will serve the public convenience and is consistent with the public interest. If the company has acquired or thereafter shall acquire rights in the public ways or lanes of the cities or towns through which said line will or does pass, or over private lands therein, for the construction of not less than one half of the total length of said line and shall file with the board a map or

plan of the transmission line showing the rights acquired and the cities and towns through which it will or does pass, the public ways, railroads, railways, navigable streams and tide waters in the city or town named in said petition which it will cross, and the extent to which it will be located upon private land or upon, under or along public ways and places, the board, after notice by publication or otherwise as it may direct, shall give a public hearing or hearings in one or more of the cities or towns through which the line passes or is intended to pass and may by order, authorize the company to take such lands, not exceeding one hundred and fifty feet in width, or such rights of way or other easements therein as may be necessary for the construction and use or continued use as constructed or with altered construction of the remainder of such line along the route prescribed in the order of the board: *provided, however*, that notwithstanding the company has not acquired easements for such purpose in one half of the total length of said line, yet the board may by such order authorize the taking of any easements in private lands which may be necessary to effect only the alteration of construction of an existing line. The board shall transmit a certified copy of its order to the company and the clerk of each such city or town. The company may at any time before such hearing change or modify the whole or a part of the route of said line, either of its own motion or at the instance of the board or otherwise, and, in such case, shall file with the board maps, plans and estimates as aforesaid showing such changes. If the board shall dismiss the petition at any stage in the proceedings hereinbefore set forth, no further action shall be taken thereon, but the company may file a new petition after the expiration of a year from such dismissal. A description of the lands, rights or easements taken, sufficiently accurate for identification, containing the name or names of the owners thereof, so far as known, and a statement of the purpose for which the taking is made, signed by the president of the company and accompanied by a copy of the order of the board, shall be recorded in the registry of deeds for each county or district in which any of such cities or towns are situated, and such recording shall operate as a taking of the lands, rights or easements therein described. No taking shall be valid unless it complies with the foregoing requirements. When such taking is effected, the company may forthwith proceed to erect, maintain and operate thereon said line. The board may, by its order,

require the company to deposit with the treasurer and receiver general such sum of money as may be necessary to secure the payment for any land, rights or easements taken by it, or in lieu of such deposit to give bond to the commonwealth to an amount and with sureties satisfactory to the board, conditioned for the payment of such compensation as may be awarded for such taking. If the company shall not enter upon and construct such line upon the land so taken within one year thereafter, its right under such taking shall cease and determine. The company shall pay all damages sustained by any person or corporation by the taking of any lands, rights or other easements therein under the authority of this act. A person or corporation sustaining damages as aforesaid and failing to agree with said company as to the amount thereof may at any time within two years after such taking have the same assessed and determined on application by petition to the superior court for a jury, as provided by section one hundred and nine of chapter forty-eight of the Revised Laws and acts in amendment thereof and in addition thereto.

SECTION 2. This act shall take effect upon its passage. [*Approved March 25, 1918.* .

GENERAL ACTS, CHAPTER 129.

An Act relative to the Taxation of Personal Property.

Be it enacted, etc., as follows:

SECTION 1. Section twenty-three of Part I of chapter four hundred and ninety of the acts of nineteen hundred and nine, as amended by section two of chapter three hundred and eighty-three of the acts of nineteen hundred and eleven, by chapter four hundred and fifty-eight of the acts of nineteen hundred and thirteen, by section two of chapter one hundred and ninety-eight of the acts of nineteen hundred and fourteen, and by chapter two hundred and seventy-one of the General Acts of nineteen hundred and sixteen, is hereby further amended by striking out all after the word "section:—", in the fifth line and substituting the following:—

First, All tangible personal property, except ships and vessels, shall be taxed to the owner in the city or town where it is situated on the first day of April.

Second, Machinery employed in any branch of manufactures, including machines used or operated under a stipulation pro-

viding for the payment of a royalty or compensation in the nature of a royalty for the privilege of using or operating the same, and all tangible personal property within the commonwealth leased for profit shall be assessed where such machines or tangible personal property is situated, to the owner or any person having possession of the same on the first day of April.

Third, Personal property of deceased persons, before the appointment of an executor or administrator, shall be assessed in general terms to the estate of the deceased, and the executor or administrator subsequently appointed shall be liable for the tax so assessed as though assessed to him.

Fourth, Personal property of joint owners or tenants in common, other than partners, may be assessed to one or more of such owners, and any person so assessed shall be liable for the whole tax.

Fifth, Underground conduits, wires and pipes laid in public streets, except such as are owned by a street railway company, and poles, underground conduits and pipes, together with the wires thereon or therein, laid in or erected upon private property or in a railroad location by any corporation, except poles, underground conduits, wires and pipes of a railroad corporation laid in or erected upon the location of such railroad, and except poles, underground conduits, wires and pipes laid in or erected upon any right of way owned by a street railway company, shall be assessed to the owners thereof in the cities and towns in which they are laid or erected, — so as to read as follows: —

Section 23. All personal estate, within or without the commonwealth, shall be assessed to the owner in the city or town in which he is an inhabitant on the first day of April, except as provided in Part III and in the following clauses of this section: —

First, All tangible personal property, except ships and vessels, shall be taxed to the owner in the city or town where it is situated on the first day of April.

Second, Machinery employed in any branch of manufactures, including machines used or operated under a stipulation providing for the payment of a royalty or compensation in the nature of a royalty for the privilege of using or operating the same, and all tangible personal property within the commonwealth leased for profit shall be assessed where such machines or tangible personal property is situated, to the owner or any person having possession of the same on the first day of April.

Third, Personal property of deceased persons, before the appointment of an executor or administrator, shall be assessed in general terms to the estate of the deceased, and the executor or administrator subsequently appointed shall be liable for the tax so assessed as though assessed to him.

Fourth, Personal property of joint owners or tenants in common, other than partners, may be assessed to one or more of such owners, and any person so assessed shall be liable for the whole tax.

Fifth, Underground conduits, wires and pipes laid in public streets, except such as are owned by a street railway company, and poles, underground conduits and pipes, together with the wires thereon or therein, laid in or erected upon private property or in a railroad location by any corporation, except poles, underground conduits, wires and pipes of a railroad corporation laid in or erected upon the location of such railroad, and except poles, underground conduits, wires and pipes laid in or erected upon any right of way owned by a street railway company, shall be assessed to the owners thereof in the cities and towns in which they are laid or erected.

SECTION 2. Section twenty-four of said Part I of chapter four hundred and ninety and chapter two hundred and thirty-eight of the acts of nineteen hundred and twelve are hereby repealed.

SECTION 3. This act shall take effect as of the first day of April in the current year. [*Approved April 2, 1918.*]

GENERAL ACTS, CHAPTER 152.

An Act to provide for Emergency Connections between Gas and Electric Companies as a Means of Conservation.

Be it enacted, etc., as follows:

SECTION 1. During the continuance of the present war and ninety days thereafter, upon the petition in writing of a gas or electric company, or of a municipal light board, which is aggrieved by the refusal of a gas or electric company whose mains or lines are in the same or an adjoining city or town to supply such petitioning company or municipal light board with gas or electricity, the board of gas and electric light commissioners may, after notice to such other gas or electric company and a public hearing, if in its judgment the public welfare will be promoted thereby, issue an order requiring such other gas or electric company to make such extensions of its mains or lines within the

limits of any city or town in which it is lawfully distributing its product as may be necessary to connect such mains or lines with those of the petitioner, and thereafter to supply the petitioner with gas or electricity upon such terms and for such period or periods, not however extending more than eighteen months after the end of said war, as the board may deem just and reasonable; and in connection therewith said board may make such further orders regulating the operation or requiring the shutting down of the generating plant, if any, of the petitioner, as the public exigency may require.

SECTION 2. During the continuance of the present war and ninety days thereafter, upon the petition in writing of two or more gas or electric companies desiring to connect their systems so that gas or electricity can be interchanged, the board of gas and electric light commissioners may, after notice and a public hearing, if in its judgment the public welfare will be promoted thereby, issue an order authorizing such gas or electric companies to make the necessary extensions and connections subject to the provisions of this act and of any other law now or hereafter in force and not inconsistent herewith.

SECTION 3. During the continuance of the present war and ninety days thereafter said board may, upon its own motion, after notice to the parties interested and a public hearing, if in its judgment the public welfare will be promoted thereby, issue an order directing and requiring two gas companies or two electric companies or a gas or electric company and a city or town owning a municipal lighting plant, whose mains or lines, as the case may be, are in the same or adjoining cities or towns, to make such extensions of their mains or lines within the limits of any city or town in which they are lawfully distributing their product as may be necessary to connect their respective mains or lines, and thereafter to supply each other with gas or electricity upon such terms and for such period or periods, not however extending more than eighteen months after the end of said war, as the board may deem just and reasonable; and in connection therewith the said board may make such further orders regulating the operating or requiring the shutting down of the generating plants, if any, of the parties interested, as the public exigency may require.

SECTION 4. The board may, in connection with any order issued under the three preceding sections relative to the construction of a line for the transmission of electricity, determine

that said line is necessary for one or more of the purposes set forth in section one hundred and twenty-eight of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen as amended by chapter one hundred and forty-one of the General Acts of nineteen hundred and seventeen, and will serve the public convenience, and is consistent with the public interest; and may, after the proceedings therein prescribed and subject to its provisions, authorize the companies, or either of them, or the mayor and aldermen of a city or municipal light board of a town, if one of the parties be a municipality, to take such lands or such rights of way or other easements therein as may be necessary for the construction and use of said line notwithstanding that said companies or said cities or towns have not first acquired rights in the public ways or lanes of the cities or towns through which said line will pass, or over private lands therein, for the construction of not less than one half the total length of said line as required by said section one hundred and twenty-eight.

SECTION 5. The board may, by order, authorize the erection, construction and maintenance of mains or lines in fulfillment of orders under the first three sections of this act upon such locations as it may specify (a) across the public ways, lanes or lands of any city or town; (b) along and across lands or waters belonging to or controlled by the commonwealth, with the consent of the board or official having control of the same; (c) along and across the property or location of any railroad or street railway company; (d) along public ways of any city or town, with the consent of the mayor and aldermen, or corresponding body, in cities or the selectmen in towns. In granting such locations the board may make any such grant subject to such reasonable terms and conditions as it may deem necessary to conserve the rights and protect the interests of all concerned. The grant of any such location along or across the property or location of a railroad or street railway company, if not assented to by the company, shall be subject to the approval of the public service commission after notice to the parties interested and a hearing; and the commission may attach to its approval such terms and conditions as it may deem necessary; and any such last-named grant shall also be subject to the payment of just and reasonable compensation therefor, which, if not agreed upon, shall in the first instance be determined by the public service commission.

The type of construction which any company doing work under the provisions of this act may desire to use, and the voltage at which it may desire to operate its electric lines, shall be subject to the approval or disapproval of the board of gas and electric light commissioners, but if not so approved or disapproved shall be governed by any existing provisions of law applicable thereto.

SECTION 6. Any order issued, authorization or approval given or location granted by said board of gas and electric light commissioners under the provisions of this act shall, except as is herein otherwise provided, be a sufficient and complete authorization for the erection, construction, maintenance and operation of any mains or lines in accordance therewith, any requirements, restrictions or prohibitions of existing laws to the contrary notwithstanding; and all such orders, authorizations, approvals and locations shall continue and be in force until annulled or modified by the future action of said board.

SECTION 7. No company shall be required in complying with the provisions of this act to expend an amount or amounts aggregating more than one per cent of its paid in capital stock and premiums.

SECTION 8. All orders issued under the provisions of this act shall be enforced as provided in section one hundred and forty-two of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen.

SECTION 9. In case an electric company, pursuant to an order issued under the provisions of this act, constructs a line for the transmission of electricity into or through a city or town in which a company, corporation, municipal lighting plant or person is lawfully engaged in the manufacture or sale of electricity, the first-named company shall not thereby acquire any rights to supply electricity within the limits of such city or town save for the purpose for which such line is authorized and ordered as provided in this act; and any other wires for the transmission of electricity which it shall thereafter lay, erect, maintain or use over or under the streets, lanes and highways of such city or town shall be subject to the provisions of sections one hundred and fifty-six to one hundred and sixty, inclusive, of said chapter seven hundred and forty-two.

SECTION 10. This act shall take effect upon its passage. [*Approved April 20, 1918.*]

GENERAL ACTS, CHAPTER 257.

An Act to make Certain Substantive Corrections in Existing Laws.

Be it enacted, etc., as follows:

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GAS AND ELECTRIC COMPANIES. [REVISED LAWS, CHAPTER 121.]

SECTION 372. Section seven of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen is hereby amended by striking out the words "one or more" in the second line and substituting the words "a majority", — so as to read as follows: — *Section 7.* The first meeting shall be called by a notice signed by a majority of the subscribers to the agreement of association, stating the time, place and purpose of the meeting, a copy of which notice shall, seven days at least before the day appointed for the meeting, be given to each subscriber, or left at his usual place of business or residence, or deposited in the post office, postpaid, and addressed to him at his usual place of business or residence. Whoever gives such notice shall make affidavit of his doings, which, with a copy of the notice, shall be recorded in the records of the corporation. If all of the subscribers shall, in writing indorsed upon the agreement of association, waive such notice and fix the time and place of the meeting, no notice shall be required.

SECTION 373. Section sixteen of said chapter seven hundred and forty-two is hereby amended by striking out the words " , if the maker thereof resides in the United States", in the second and third lines, — so as to read as follows: — *Section 16.* Absent stockholders may vote at all meetings by proxy, authorized in writing, which shall be executed and dated within six months previous to the meeting at which it is used.

SECTION 374. Section nineteen of said chapter seven hundred and forty-two is hereby amended by inserting after the word "meeting" in the fourth line the words " , or if the clerk or other officer refuses or neglects to call it", — so as to read as follows: — *Section 19.* If, by reason of the death or absence of the officers of a corporation which is subject to the provisions of this act, or for other cause, there is no person duly authorized to call or to preside at a legal meeting, or if the clerk or other officer refuses or neglects to call it, a justice of the peace may, upon written application of three or more of the stockholders, issue a warrant to any one of them, directing him to call a meeting by giving such notice as is required by law, and may in the

same warrant direct him to preside at the meeting until a clerk is duly chosen and qualified if no officer legally authorized to preside is present.

SECTION 375. Section thirty-seven of said chapter seven hundred and forty-two, as affected by chapter seven hundred and eighty-seven of the acts of nineteen hundred and fourteen, is hereby amended by striking out in the eighth line the words "or that he was absent", — so as to read as follows: — *Section 37.* All certificates of stock or scrip which may be issued in violation of the provisions of the preceding section shall be void; and the directors of the corporation which issues them shall be liable to a penalty of one thousand dollars each, to be recovered by indictment in any county in which any of them reside; but if any such director proves that, before such issue, he filed his dissent in writing thereto with the clerk, and at no time voted therefor, he shall not be so liable.

SECTION 376. Section fifty-nine of said chapter seven hundred and forty-two is hereby amended by inserting after the word "act" in the second line the words ", except at the annual meeting" and by striking out the last sentence, — so as to read as follows: — *Section 59.* Whenever any change is made in the officers of a corporation subject to the provisions of this act, except at the annual meeting, a certificate of such change, signed and sworn to by the clerk, shall forthwith be filed in the offices of the commissioner of corporations and of the board. Any such corporation which omits to make and file a certificate as aforesaid within thirty days after such change shall have been made, or which fails to keep a clerk of the corporation in this commonwealth, shall forfeit not more than five hundred dollars, to be recovered in the manner prescribed by section eighty-nine.

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SECTION 477. In case of conflict between this act and any act or part of an act not hereby expressly repealed or amended, the provisions of this act shall prevail. The repeal by this act of any provision of existing law shall not destroy or impair any existing rights, but administrative and judicial procedure provided by this act shall be followed with relation to existing rights and pending proceedings, so far as appropriate.

SECTION 478. This act shall take effect on the first day of February, nineteen hundred and nineteen. [*Approved May 29, 1918.*]

SPECIAL ACTS, CHAPTER 106.

An Act making Appropriations for the Maintenance of Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth and for Interest, Sinking Fund and Serial Bond Requirements.

Be it enacted, etc., as follows:

SECTION 1. To provide for the maintenance of the several departments, boards, commissions and institutions, and of sundry other services, and to meet certain requirements imposed by law, the sums set forth in section two, for the several purposes and subject to the conditions therein specified, are hereby appropriated from the general fund or ordinary revenue of the commonwealth unless some other source of revenue is expressed, subject to the provisions of law regulating the disbursement of public funds and the approval thereof, for the fiscal year ending November thirtieth, nineteen hundred and eighteen, or for such other period as may be specified.

SECTION 2.

Service of the Board of Gas and Electric Light Commissioners.

The sums hereinafter mentioned, except as otherwise provided, are to be paid from the Gas and Electric Light Commissioners' Fund, subject to the provisions of sections one hundred and thirty-six and one hundred and thirty-seven of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen: —	
For the services of the commissioners, clerks, stenographers and other office assistants, a sum not exceeding twenty-two thousand six hundred fifty dollars,	\$22,650 00
For the services and expenses of expert assistance, as authorized by chapter six hundred and thirty-one of the acts of nineteen hundred and fourteen, a sum not exceeding fifty-five hundred dollars,	5,500 00
For other services, printing the annual report, for rent of offices and for necessary office supplies and equipment, a sum not exceeding thirteen thousand fifty dollars,	13,050 00
For the services of the inspector of gas and gas meters, assistant inspectors, deputy inspectors of meters, office rent, travelling and other necessary expenses of inspection, a sum not exceeding seventeen thousand dollars,	17,000 00
For the examination and tests of electric meters, a sum not exceeding one thousand dollars,	1,000 00
Total,	\$59,200 00

For services and expenses in connection with the abatement of smoke in Boston and vicinity, a sum not exceeding .
 seventy-eight hundred dollars, total, \$7,800 00

The same to be assessed upon the cities and towns of the district named in section one of chapter six hundred and fifty-one of the acts of nineteen hundred and ten.

SECTION 3. This act shall take effect upon its passage. [*Approved March 28, 1918.*]

SPECIAL ACTS, CHAPTER 163.

An Act authorizing the City of Springfield to generate Electricity by Means of its Water System and to use or sell the Same.

Be it enacted, etc., as follows:

SECTION 1. The city of Springfield, acting by its board of water commissioners, may utilize the fall of water on any part of its water system as the same now is or may hereafter become for the purpose of producing power or of generating electricity, and may transmit such power or electricity by wires or other suitable means, or may use the same itself, with the same rights and subject to the same restrictions and conditions as persons or private corporations, and may sell the same to any city, town or corporation within the counties of Hampden or Hampshire lawfully engaged or authorized to engage therein in the transmission or sale of electricity or in the operation of a railroad, street railway or electric railroad, or to any person or corporation in any town in either of said counties in which there is no electric lighting plant engaged in the distribution and sale of electricity, or to any person or corporation in any city or town in either of said counties in which there is such an electric lighting plant, provided that the city, town or corporation operating such plant shall consent thereto. With respect to the distribution by said city within its limits of electricity for municipal use or for the use of its inhabitants, except for use in its water system, the right hereby granted shall be subject to compliance by the city with the provisions of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen, and acts in amendment thereof and in addition thereto.

SECTION 2. The towns of Blandford and Granville shall have a prior right to purchase said electricity, in case there is a de-

mand for more than the total amount of electricity available for sale by said city, upon such terms and for such time, not exceeding ten years, as may be agreed upon between the board of water commissioners of the city and the selectmen of the said towns, or, in the absence of agreement, as may be fixed by the board of gas and electric light commissioners upon the application of either party: *provided*, that the said towns shall take such electricity through a meter installed by them at any power house or plant constructed by the city under the provisions of this act, or at any point on its transmission lines, as may be agreed upon between the board of water commissioners of the city and the selectmen of the towns, or either of them, and, in case of failure so to agree, as may be determined by the board of gas and electric light commissioners; and *provided, further*, that said town or towns shall make application therefor to the board of water commissioners within six months after the city shall have given notice in writing to the towns of the date when it will be ready to furnish electricity under the provisions of this act. Such prior right may be enforced by an order of the board of gas and electric light commissioners upon proper application therefor by the selectmen of the said towns, or either of them.

SECTION 3. The city of Springfield, acting as aforesaid, may take, or acquire by purchase or otherwise, and may hold, any lands, rights of way, easements and other property which said board may deem necessary or convenient for carrying out the purposes of this act or for exercising any of the powers conferred thereby; may construct and maintain dams, flumes, buildings; machinery, conduits, transmission lines and other works and structures; may erect, lay and maintain wires, and carry any conduit, transmission line, wire or other works upon, along, under and across any lands, water courses, railroads, street railways, electric railroads, streets or other ways, or any bridges, now existing or hereafter constructed, but in such a manner as not unnecessarily to obstruct or impede travel thereon; and may dig up any such road or way, and lay, maintain and repair conduits, transmission lines, wires and other works beneath the surface thereof, restoring any such road, or way, to a condition as good as the same was in when the digging was begun: *provided*, that the city shall not enter upon, or construct or lay any conduit, transmission line, wires or other works within, the location of a railroad corporation, a highway other than a state

highway, or a state highway, except at such times and in such manner as it may agree upon with such corporation in the case of a railroad location, with the mayor and aldermen of cities or the selectmen of towns in which the highway is situated, in the case of a highway other than a state highway, and with the Massachusetts highway commission in the case of a state highway; or, in case of failure so to agree with the railroad corporation, as may be approved by the public service commission, and in case of failure so to agree with the mayor and aldermen or selectmen, as may be approved by the gas and electric light commission.

Any city or town through which said city may construct or maintain conduits, transmission lines, wires or other works as aforesaid may direct any alteration in the location thereof in such manner and upon such terms and conditions as may be agreed upon between the board of water commissioners and the mayor and aldermen of cities or the selectmen of towns in which such works are situated, or, in case of failure so to agree, as may be approved by the board of gas and electric light commissioners.

SECTION 4. The said city and its board of water commissioners in carrying out the purposes of this act and in exercising the powers conferred hereby shall have all the rights and powers and shall be subject to all the obligations and duties conferred or imposed upon them by sections four, six and seven of chapter three hundred and seventeen of the acts of nineteen hundred and six.

SECTION 5. All buildings, machinery, poles, wires and conduits for carrying wires, hereafter constructed, installed, used or appropriated for the generation or transmission of electricity for sale or for the use of said city within its own limits, under the provisions of this act, may be valued by the assessors of the respective cities and towns in which they are situated for the purposes of taxation at the fair cash value thereof, and the tax thereon at the valuations so determined may be collected by the cities or towns within which the same are situated; but nothing herein contained shall be construed as authorizing the taxation of dams, reservoirs and other structures used and appropriated for any other purpose than the generation of electricity. The city of Springfield, acting as aforesaid, within six months after the receipt of a bill for such taxes, may appeal from the valuation to the county commissioners of the county of Hampden or to the superior court for the said county, and

the provisions of sections seventy-seven and seventy-eight of Part I of chapter four hundred and ninety of the acts of nineteen hundred and nine, and of any amendments thereof, so far as the same are applicable, shall govern such appeal. The city shall not be required to bring in to the assessors the list of property or estate required by section forty-one of Part I of said chapter, and the amendments thereof.

SECTION 6. For the purpose of paying the necessary expenses and liabilities incurred or to be incurred under the provisions of chapter three hundred and seventeen of the acts of nineteen hundred and six, as amended by chapter six hundred and seven of the acts of nineteen hundred and twelve, and of this act, the city of Springfield may issue from time to time bonds or notes to an aggregate amount of five hundred thousand dollars payable in not more than thirty years from the dates thereof, to which shall apply the provisions of chapter seven hundred and nineteen of the acts of nineteen hundred and thirteen, and the amendments thereof, so far as the same may be applicable. *[Approved May 24, 1918.]*

SPECIAL ACTS, CHAPTER 189.

An Act in further Addition to the Preceding Acts making Appropriations for Sundry Miscellaneous Expenses authorized by Law.

Be it enacted, etc., as follows:

SECTION 1. The sums hereinafter mentioned are hereby appropriated to be paid out of the treasury of the commonwealth from the ordinary revenue or general fund unless some other source of revenue is specified, to wit: —

For the compensation and expenses of a special commission to investigate relative to the water resources of the commonwealth, as authorized by chapter eighty-seven of the resolves of the present year, a sum not exceeding sixteen thousand dollars.

SECTION 2. This act shall take effect upon its passage. *[Approved June 3, 1918.]*

RESOLVES, CHAPTER 87.

Resolve providing for a Special Commission to investigate the Water Resources of the Commonwealth.

Resolved, That a commission to be composed of three members of the senate, six members of the house of representatives, the chairman of the commission on waterways and public lands, the chairman of the board of gas and electric light commissioners, and one citizen of the United States experienced in the development of water power for industrial purposes in the commonwealth, to be appointed by the governor, shall investigate the water resources of the commonwealth now developed or capable of development for any use whatsoever, other than those lying within tide waters, and shall suggest methods for conserving, developing and utilizing the same. The commission shall have authority to study the methods and policies of the various persons and corporations in control of the said water resources with a view to increasing the service and benefits to be secured from them. The commission may give public hearings and shall have a room assigned for its use in the state house, may employ expert and clerical assistance and may be allowed such sums for its necessary expenses as shall be approved by the governor and council. The members of the commission appointed from the general court and the member appointed by the governor shall be allowed such compensation as shall be fixed by the governor and council. The other members shall serve without any compensation in addition to that which they now receive from the commonwealth. The commission shall be known as the Special Commission on the Water Resources of the Commonwealth of Massachusetts, and shall report to the next general court not later than the second Wednesday in January, with such recommendations and with such drafts of legislation, if any, as it may deem expedient. [Approved May 31, 1918.]



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